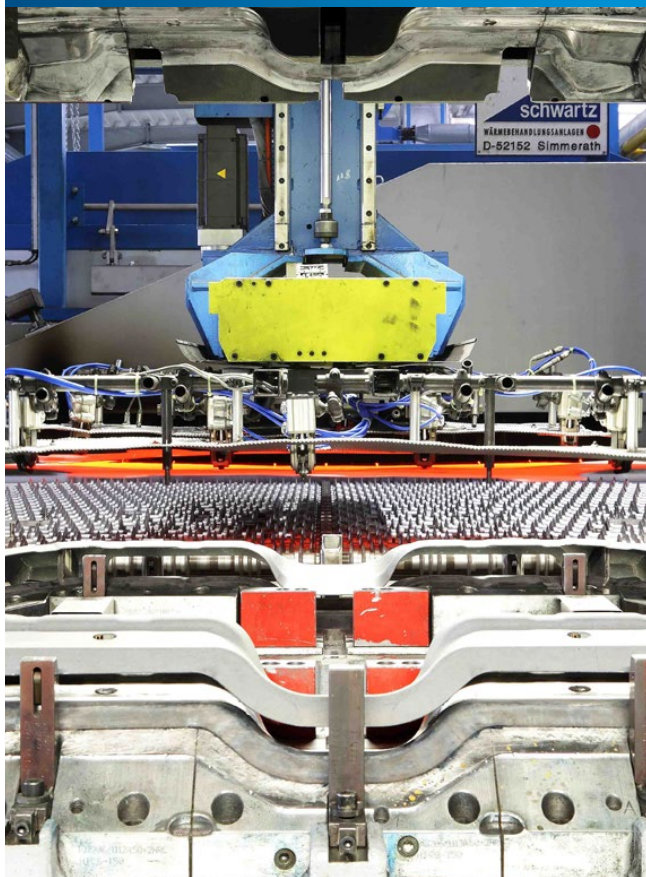


SUSTAINABILITY REPORT 2025





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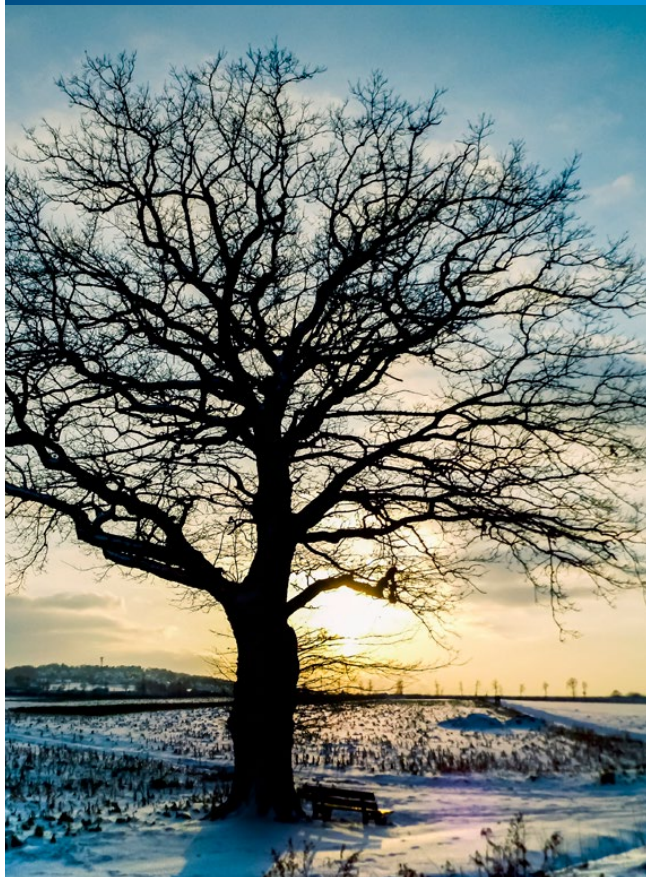
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SOCIAL



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SOCIAL



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GOVERNANCE



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Foreword

Dear Sir and Madam,

the 2025 financial year was once again marked by exceptional challenges for the global automotive industry and its suppliers. Political uncertainties, volatile markets and profound technological changes shaped the environment in which we, as KIRCHHOFF Automotive, operated. At the same time, it became clear once more that sustainable and responsible action is not contrary to economic performance, but rather its prerequisite.

Worldwide, new trade policy tensions and, above all, the increasing unpredictability of tariffs and regulatory interventions impacted international supply chains. In addition, ongoing geopolitical conflicts, fragile transport routes and highly fluctuating prices for key raw materials such as steel and aluminum persisted. In many markets, a combination of inflation, high interest rates and subdued demand led to an overall dampened vehicle production. For automotive suppliers, this meant further strengthening efficiency, flexibility and resilience – without losing sight of long-term investments in future-oriented topics.

In parallel, the structural transformation of the sector continued. Electrification progressed very differently across regions, whilst software, digitalization and the use of artificial intelligence gained further significance. Companies were more than ever required to invest simultaneously in various technologies, materials and production concepts. This strategic complexity also shaped our actions in 2025.



“ We do not see sustainability reporting as a formal obligation, but as a tool for management, transparency and continuous improvement. ”

J. Wolfgang Kirchhoff
Chairman of the Executive Board & CEO

Despite this challenging environment, KIRCHHOFF Automotive made significant progress last year. Our technological focus on safe, lightweight and material-efficient structural components proved its worth once again. Especially in the aluminum segment, together with partners, we brought innovative solutions for electromobility to series production readiness. The introduction of a new, CO₂-reduced aluminum material with a high recycled content for crash management systems is a concrete example of how technical standards, economic viability and climate protection can be successfully combined – without compromising quality or safety.

Another focus was the consistent advancement of our sustainability management. In 2025, we carried out a complete Double Materiality Assessment (DMA) for the first time, which was reviewed and confirmed in January 2026. No additional material or double material topics were identified. The scope of our reporting therefore remains unchanged and confirms the ongoing relevance of the priorities that have been central to our sustainability strategy for years: our employees, climate protection and responsible supply chains.

Even though the mandatory application of the European Sustainability Reporting Standards (ESRS) has been postponed by two years due to regulatory adjustments, we remain firmly aligned with this framework. Our 2025 Sustainability Report was once again prepared in close accordance with the ESRS. We do not see sustainability reporting as a formal obligation, but as a tool for management, transparency and continuous improvement.

The growing complexity of ESG requirements presented the entire sector with new challenges last year. Different platforms, proprietary systems and an increasing number of audits are leading to considerable administrative efforts – often without additional insights. There remain highly divergent requirements from OEMs when determining product and corporate carbon footprints. Initiatives such as Catena-X demonstrate that industry-wide harmonization is possible. We explicitly support these approaches, as they shift the focus back towards substantial progress in sustainability.

Our environmental performance was once again externally validated in 2025. In the Carbon Disclosure Project (CDP), we maintained our B rating both in the Climate Change and Water Security categories. These results reflect our continuous, data-driven work in environmental management and underscore our commitment to achieving measurable progress.

Alongside environmental issues, social and governance aspects were also at the forefront. We further developed our internal policies, including new sanction procedures and updated confidentiality agreements. At the same time, we further strengthened the awareness of our employees regarding cybersecurity – a crucial factor in an increasingly digital and interconnected working world.

We are particularly proud of the recognition of our employees by external institutions. The “Women of Excellence Award” from the Precision Metalforming Association honours outstanding achievements and leadership, and exemplifies our conviction that diversity, openness and equal opportunities are key success factors – for our company as well as for the entire industry.

Another focus in 2025 was the targeted development of competencies in artificial intelligence. With the introduction of our first company-wide AI training module, a global AI policy and AI-supported applications in procurement, we have established important foundations for the responsible and efficient use of this technology. The aim is to enable our employees to use technological developments safely, in compliance with regulations and profitably – while simultaneously making our organization more resilient to volatile markets.

Our involvement at leading international trade fairs also underscored our strategic direction in 2025. At Auto Shanghai and IAA Mobility, we showcased innovative, customer-oriented solutions that support vehicle safety and contribute to reducing lifecycle emissions through lightweighting and material innovation. The strong response and new customer relationships, especially with Chinese OEMs now establishing production sites in Europe, confirm our approach of combining global presence with regional strength.

For KIRCHHOFF Automotive, sustainability means taking responsibility in the long term – towards our employees, customers, partners and future generations. The year 2025 once again challenged us, but also demonstrated that, with a clear strategy, technological expertise, and committed employees, we are on the right track.

We look ahead with confidence and responsibility.
Best regards,

J. Wolfgang Kirchhoff
Chairman of the Executive Board & CEO

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ESG ratings

KIRCHHOFF Automotive takes part in several internationally acknowledged sustainability rating initiatives. Participation in these systems not only enhances our credibility and competitiveness in the global market but also encourages the continuous development of our sustainability performance. The ratings offer valuable reference points that help us evaluate our progress and further strengthen our approach to environmental responsibility, social commitment, and sustainable economic growth. By aligning with these recognized standards, we reaffirm dedication to responsible business practices and to supporting the transition toward a more sustainable future.

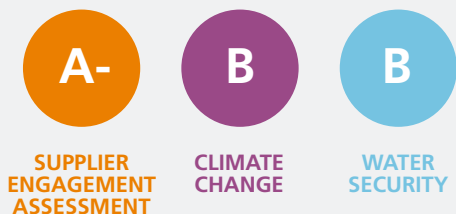


B87

Sustainability Assessment Questionnaire (SAQ) 5.0

In 2025, 25 of our production facilities successfully completed the updated SAQ 5.0 assessment. Each site received its own performance score, resulting in a consolidated average rating of B87 across the entire manufacturing network. The differences between individual site results were minimal, reflecting a consistent level of strong performance throughout the organization. Overall, these outcomes demonstrate that all evaluated locations significantly outperform the benchmark levels typically observed among companies of similar size, operating sector, and regional profile.





CDP

For Climate Change, we received a B rating. This matches the Europe regional average of B and is higher than the metal products manufacturing sector and global averages of C.

Additionally, we received an A- rating on our Supplier Engagement Assessment (SEA). This assessment evaluates companies based on their performance in governance, target setting, scope 3 emissions, and value chain engagement as part of the CDP Climate Change Questionnaire.

In Water Security, we received a B rating, which is higher than our sector, European, and global averages.



EcoVadis

KIRCHHOFF Automotive relies on the EcoVadis assessment to monitor and benchmark its performance across critical areas such as environment, human rights, ethics, and sustainable procurement. As a globally recognized platform aligned with international standards, EcoVadis provides a credible and transparent basis for evaluation and comparison.

Our performance continues to improve on a year-over-year basis, with a recent 2-point increase further strengthening our position in the top 8% of companies within the industry assessed in 2026 (manufacture of parts and accessories for motor vehicles).





AWARDS & RECOGNITIONS

Awards, initiatives & innovations in automotive branch

KA awarded “Clean Industry” certification for Mexican locations

KIRCHHOFF Automotive's Mexican locations have received the “Industria Limpia” (Clean Industry) certificate for the fifth consecutive time. The certification, granted by the Mexican Federal Attorney for Environmental Protection under the National Environmental Audit Program, recognizes compliance with program criteria that extend beyond statutory environmental requirements. The evaluation includes key areas such as air quality management, responsible water use, and soil protection. This repeated award highlights the company's ongoing commitment to high environmental standards and confirms that sustainability remains a core element of its corporate strategy.

Finalist of the 2025 Polish-German Economic Award

KIRCHHOFF Automotive has been selected as one of the finalists for the Polish-German Economic Award 2025 organized by the German-Polish Chamber of Industry and Commerce (AHK).

This recognition highlights the company's consistent dedication to collaboration, innovation, and international growth. The award is considered one of the most prestigious distinctions for businesses operating between the Polish and German markets, honoring those that actively contribute to cross-border cooperation and sustainable development. During the official ceremony, finalists were given the opportunity to present their projects and share achievements with a broad audience, creating an engaging and inspiring atmosphere. Being shortlisted serves as a strong incentive for the company to continue its efforts and further strengthen economic ties between Poland and Germany.





VALUE CHAIN ENGAGEMENT

STELLANTIS Supplier of the Year

KIRCHHOFF Automotive was recognized by STELLANTIS as Supplier of the Year, ranking among the top 20 suppliers out of several thousand partners worldwide. The award was presented during the STELLANTIS Supplier Awards ceremony in Paris and acknowledges the company's strong performance, reliability, and operational excellence. KIRCHHOFF Automotive received a particular award in the Program Management category for the successful launch of global projects, including support for the Jeep KM program through the new plant in Puebla, Mexico. The distinction highlights the company's ability to respond flexibly to customer requirements, implement inno-

vative solutions, and effectively manage complex international programs. This achievement reflects the strength of long-term partnerships, collaboration, and the expertise of the company's global teams.

KIRCHHOFF Automotive Supplier of the Year awards

KIRCHHOFF Automotive emphasizes continuous commitment to close collaboration with its suppliers, recognizing them as key partners in achieving long-term success. One of the initiatives supporting this approach is the Supplier of the Year award, presented every two years to honor outstanding performance across the supplier network. Winners are selected based on cri-

teria such as high quality, delivery reliability, innovation, technological development, and strong engagement in sustainability, including efforts to reduce CO₂ emissions and promote environmentally responsible practices throughout the value chain.

KA organized the Supplier of the Year 2025 event in Poland, celebrating outstanding supplier achievements and emphasizing the importance of strong partnerships in a dynamic industry environment. Company representatives highlighted that long-term success is built on trust, collaboration, and close cooperation across the global network. During the event, three suppliers – Flachstahl Werl, Exlabesa, and DEL – were recognized for their exceptional performance in their respective fields.

WE.GO.GREEN. – Swedish Steel 2025 Award

In 2025, KIRCHHOFF Automotive, together with Volkswagen AG and other development partners, received the prestigious Swedish Steel Prize awarded by SSAB for an innovative steel solution. The award recognized the modified BQP hot forming process and the newly developed silicon-boron steel grade SIBORA, which significantly improves vehicle crash safety through higher energy absorption. At the same time, the technology enables a reduction in vehicle body weight, contributing to improved material efficiency and a lower environmental impact. The solution combines high strength after hot forming with improved residual formability due to the presence of bainite and metastable retained austenite. Prototype tests conducted under real production conditions have already demonstrated the feasibility of the technology. The award highlights the company's commitment to developing innovative and sustainable solutions for the future of mobility.



First North American Supplier Symposium

KIRCHHOFF Automotive hosted its first North American Supplier Symposium in Michigan, bringing together a wide range of suppliers and internal stakeholders to strengthen collaboration and align strategic priorities across the supply chain. The two-day event included structured sessions focused on key supplier categories, enabling targeted discussions on procurement strategy, innovation, and market development. Participants exchanged insights on improving efficiency, reducing costs, and enhancing competitiveness while exploring opportunities for broader and more diverse supplier partnerships. The symposium also facilitated cross-functional dialogue between procurement, sales, and R&D teams, reinforcing transparency and shared understanding of future business needs. Overall, the initiative supports the company's ESG commitment to responsible supply chain management, long-term partnership development, and sustainable growth.

Auto Shanghai and IAA Mobility

As part of our commitment to active industry engagement, we continue to participate in leading international automotive events such as Auto Shanghai – one of the world's largest mobility exhibition showcasing global innovations, and IAA Mobility – a key European platform for future-oriented mobility solutions.

KIRCHHOFF Automotive participated in Auto Shanghai 2025, highlighting its latest innovations in line with the event's strong focus on safety, artificial intelligence, and connectivity. Under the motto "Embracing Innovation, Empowering the Future", the company presented new products and advanced body solutions aimed at enhancing safety in future mobility. Our latest lightweight technologies combine improved crash performance, reduced weight, and lower CO₂ emissions, supported by expertise in economical lightweight construction and global production capabilities. Innovations such as silicon-boron steel applications and an open-shell steel module cross member



INITIATIVES



demonstrate significant advancements in safety, efficiency, and cost optimization. Together, these developments underline KIRCHHOFF Automotive's commitment to driving innovation and supporting the transformation of the automotive industry.

During IAA Mobility 2025, KIRCHHOFF Automotive attracted significant attention from across the automotive sector, welcoming high-ranking representatives from governance, senior executives from major OEMs, and key industry stakeholders. Their presence emphasizes KA's strong market position as both a reliable series supplier and an innovative development

partner. At the exhibition, KIRCHHOFF Automotive presented a range of advanced solutions under the motto "Engineered for your needs", highlighting its expertise in safety, lightweight construction, cost efficiency, and sustainability. The showcased portfolio included customer-specific components such as cross-car beams, crash management systems, and body-in-white structures, utilizing steel, aluminum, and hybrid material concepts.

Innovative technology for resource-efficient production

The expansion of production capacities in Mexico marks a significant step in strengthening the company's global manufacturing footprint and reflects a broader commitment to innovation that goes beyond products to include technologies and processes. A clear example of this approach is the new facility in San José de Iturbide, which features a state-of-the-art cathodic dip coating (e-coating system) incorporating innovative technologies that reduce water consumption through reuse and optimized processes. Advanced solutions such as cascade rinsing and a modern evaporation system significantly lower water usage while maintaining high production and environmental standards. With a coating capacity of 15,000 m² per day, the plant is designed for large components and includes efficient wastewater treatment that enables safe discharge or reuse in line with Mexican regulations. Overall, the new plant sets a strong benchmark for resource-efficient manufacturing.

KA Innovation Day

KA celebrated its seventh Innovation Day, highlighting the company's strong focus on developing advanced products and processes to address the ongoing transformation of the automotive industry. With the shift toward electric and digital mobility, particular emphasis was placed on innovative materials, lightweight construction, and efficient production technologies.

A major focus was the new crash management system based on hot stamping technology, developed through patent research, simulations, prototyping, and drop tower testing. In the field of materials and welding, research addressed hot cracking in aluminum alloys and methods to reduce this phenomenon. The event also showcased hybrid structural concepts combining steel, aluminum, and plastics, as well as advanced simulation techniques improving crash prediction accuracy.



INNOVATIONS



KIRCHHOFF Automotive presence

Our KIRCHHOFF Automotive operating sites:

Europe	
Germany	Attendorn (Manufacturing plant + Tool-shop) Iserlohn Saarwellingen
Poland	Mielec (Manufacturing plant + Tool-shop) Gliwice Gniezno
Portugal	Ovar Cucujães
Spain	Figueruelas
Ireland	Letterkenny
Hungary	Esztergom Dorog
Romania	Craiova Pitești

Asia	
China	Suzhou Shenyang

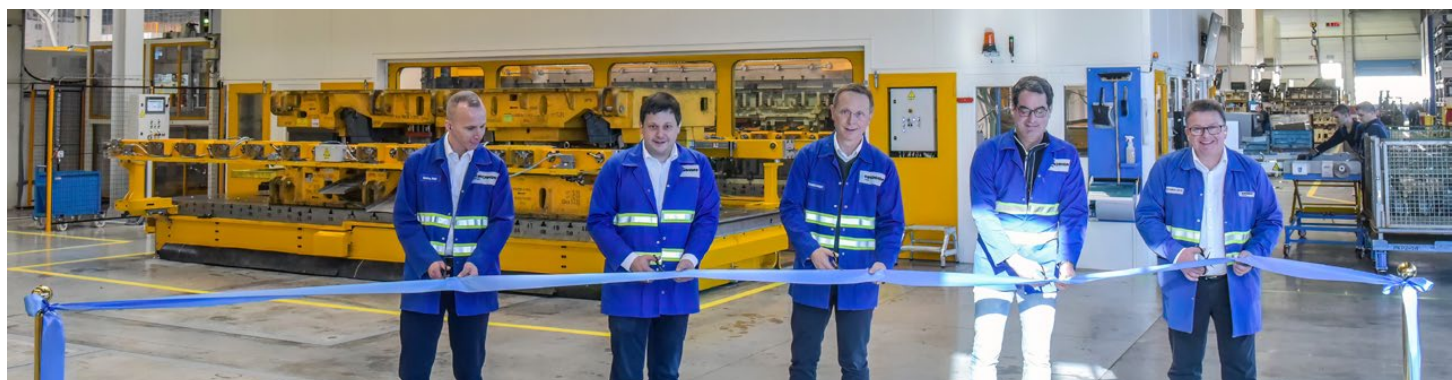
North America	
Canada	Aurora North York
USA	Atlanta Dallas Manchester Lansing Tecumseh Waverly
Mexico	Puebla Puebla II San José Iturbide Querétaro



At our Gniezno plant in Poland, we are undertaking a comprehensive expansion program in response to increasing customer demand and the acquisition of new projects. Since autumn 2025, construction has been progressing to extend logistics and loading areas by approximately 2,200 m², enabling the implementation of a centralized internal logistics system while freeing up production space for a new manufacturing line to support long-term capacity utilization.

In the next phase, an additional 2,400 m² of production space will be developed to accommodate advanced welding technologies, with completion scheduled for the end of 2026. The expansion is designed to enhance operational efficiency, streamline material flows, and strengthen overall production performance.

This investment reflects our commitment to scalable and future-oriented manufacturing, ensuring flexibility to respond to evolving market requirements while supporting sustainable growth and efficient resource utilization.



Another investment completed during the reporting year is the expansion of our manufacturing footprint in Mexico with the opening of a new 15,000 m² facility in San José Iturbide, complementing 25 years of operations at our established site in Querétaro. Delivered within eleven months, the new plant is equipped with an advanced cathodic dip coating line, enabling the efficient execution of new customer programs while supporting more sustainable production practices.

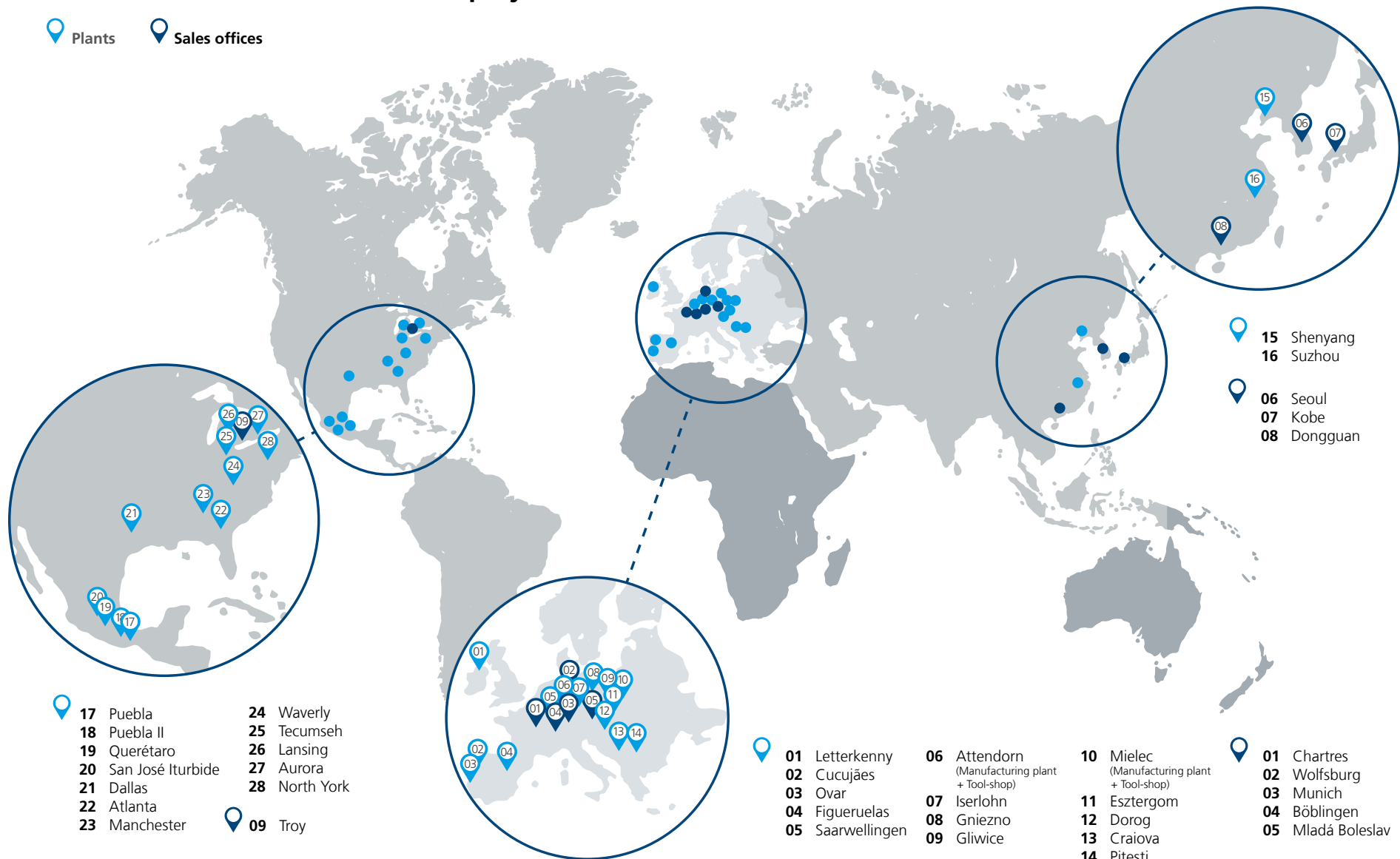
The investment enhances our regional capacity and reflects our long-term commitment to Mexico as a key manufacturing location, benefiting from a skilled workforce and a strong industrial ecosystem.

Together with our existing facilities, the new site strengthens operational capabilities, supports continued growth, and contributes to sustainable value creation in the region.

A further development undertaken in 2025 was the launch of a cutting-edge 2,500-ton press at the Mielec plant, underscoring our commitment to sustainable growth and technological advancement. This investment supports the production of high-strength steel and aluminum components with improved material efficiency and reduced waste. During installation, advanced engineering measures, including soil stabilization and a modular scrap removal system, were applied to ensure safe, reliable, and environmentally responsible operations.

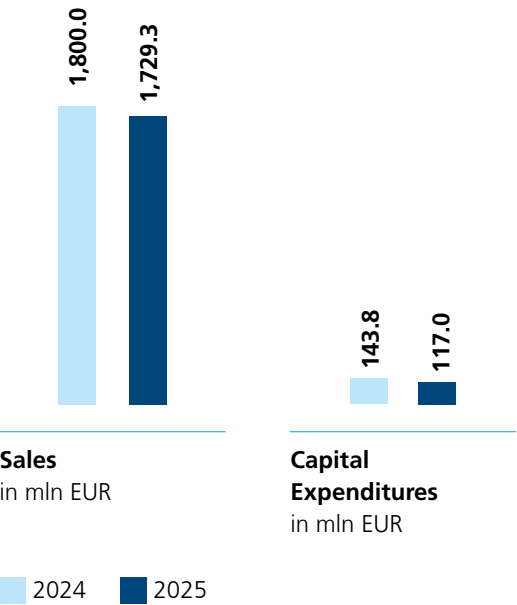
Worldwide 7,623 employees

📍 Plants 📍 Sales offices



Economic performance

For the automotive industry, 2025 brought a complex mix of opportunities and challenges. Demand for electric vehicles continued to grow, supported by regulatory frameworks and the expansion of charging infrastructure, but at a slower pace than initially anticipated due to affordability concerns and shifting subsidy schemes. Supply chains improved compared to earlier disruptions, though vulnerabilities persisted in critical raw materials such as lithium and rare earth elements. At the same time, manufacturers faced increasing pressure from regulatory requirements, technological transformation, and intensifying global competition, particularly from emerging players in Asia.



In 2025, KIRCHHOFF Automotive recorded slightly lower sales compared to the previous year, which was also reflected in a reduction of capital expenditures. This adjustment was a natural consequence of the more challenging market environment and cautious investment approach adopted across the industry. Despite this, the company remains firmly committed to its long-term strategic direction. We continue to focus on increasing production capacity, enhancing operational efficiency, and supporting the ongoing development of the business. At the same time, we are strengthening our resilience by optimizing costs, investing selectively in key technologies, and maintaining a strong focus on innovation and quality.

Sustainability introduction

The KIRCHHOFF Automotive 2025 Sustainability Report offers a detailed overview of the company's strategy, objectives, and performance in the field of sustainability. This sixth edition of our report reflects our continued dedication to transparency, accountability, and ongoing improvement.

In line with our commitment to transparent reporting, the 2025 report continues to be prepared in reference to the Global Reporting Initiative (GRI) standards and in alignment with the United Nations Sustainable Development Goals (UN SDGs).

Building on the ESRS-aligned approach introduced in 2023, the 2025 report ensures continued compliance with the European Sustainability Reporting Standards.

For 2025, we have chosen to continue developing our report based on the standards adopted by the EU in 2023. No simplifications were applied; the only narrowing of reported areas results from Double Materiality Assessment, which confirmed the same set of material topics as those covered in last year's report. This approach allows us to maintain a clear, structured, and comprehensive view of our sustainability impacts and progress while staying fully aligned with regulatory expectations.





GENERAL DISCLOSURES



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Basis for preparation

BP-1 General basis for preparation of the sustainability statement

Reporting period

This report covers the period from January 1, 2025, to December 31, 2025, which is consistent with the fiscal year 2025 of KIRCHHOFF Automotive SE (hereinafter referred to as “KA”). In all other instances where information extends beyond the end of 2025, this is clearly indicated within the report.

It should be noted that in January 2026, the DMA, firstly conducted in January 2025, was reviewed in line with KA’s established approach of carrying out an annual verification and revision of the assessment, including the consideration of potential updates or adjustments. As a result of this review, the scope of the identified material topics remained unchanged. Therefore, the scope of sustainability reporting remains the same as in the previous year.

Scope of consolidation

Our sustainability statement has been prepared on a consolidated basis to provide a holistic view of our sustainability performance across all entities within our organizational structure, and it covers KIRCHHOFF Automotive’s own operations. We confirm that the scope of consolidation is the same as for our Financial Statement, ensuring consistency and comparability in reporting. In certain examples, however, we focus only on specific parts of the organization – such as operational plants – when the materiality of the data justifies a narrower scope. These cases are clearly indicated and based on the relevance and significance of the information to our overall sustainability performance.



Extent to which sustainability statement covers upstream and downstream value chain

The extent to which our statement covers the upstream and downstream value chain varies depending on the nature of the topics. This is disclosed within the relevant sections of the topical ESRS.

Omission of information

We have not applied the option to omit information related to intellectual property, know-how, or results of innovation, nor the option to omit disclosures on impending developments or ongoing negotiations. Within our Sustainability Report, we do not identify any areas where such omissions would be necessary, as the information disclosed does not require sharing sensitive or strategically confidential details.

BP-2 Disclosures in relation to specific circumstances

Time horizons

The time horizons applied in this report are aligned with those used in our Financial Statements and are consistent with the timeframes defined in the European Sustainability Reporting Standards. The short-term horizon corresponds to the Company's financial reporting period of one year. The medium-term horizon covers the period from the end of the short-term up to five years, while the long-term horizon refers to a timeframe extending beyond five years.

Use of estimates

In instances where estimates are used, this is clearly indicated in the relevant sections of the report. For these metrics, we outline the methodology applied, including any reliance on indirect sources, underlying assumptions, and references to data sources. When preparing the sustainability statement, we also recognize inherent uncertainties and evaluate the overall reliability of the results. Wherever possible, we aim to enhance accuracy by improving data sources and reducing dependence on indirect estimations.

Sources of estimation and outcome uncertainty

Estimates are based on recognized data sources and established methodologies. Any assumptions, approximations, and judgments are applied in a consistent and transparent manner. For upstream and downstream value chain data, we rely on the most relevant information available that satisfies applicable quality standards.

Any forward-looking information disclosed is subject to inherent uncertainties, which are identified where appropriate.

Changes in preparation and presentation of sustainability information compared to previous reporting period

With the advancement of our understanding and maturity in relation to ESRS, any modifications have been made to strengthen alignment with the standard.

Changes in practices or adjustments since the previous reporting period are outlined in the relevant sections. The rationale for these changes, including the added value of revised metrics, is also provided.

Differences between previously reported and revised comparative figures are disclosed.

Material errors in prior period

Minor discrepancies in the data were noted during the reporting period due to revisions to our reporting methodology. These variances, together with the reasons for the methodological updates, are described in the relevant sections of the report and in the footnotes accompanying the data tables.

Incorporation by reference

Where information is incorporated by reference, KIRCHHOFF Automotive follows the guidance set out in ESRS 1 Section 9.1, "Incorporation by reference", and clearly indicates where the relevant information can be found.

Use of phase-in provisions

We have opted to omit detailed disclosures for the requirements listed below:

- E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities.
- E5-6 – Anticipated financial effects from material resource use and circular economy-related risks and opportunities.

Information stemming from other legislation or from generally accepted sustainability reporting standards and frameworks included in the sustainability statement

As in the previous year, KA's Sustainability Report has been prepared in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the ESRS, while also incorporating selected elements of the GRI Standards. To ensure full transparency in reporting, a GRI Content Index has also been provided, indicating which disclosures are included in the report.

In line with European Union legislation – including the Omnibus Package I and the "Stop the Clock" provisions – the mandatory reporting requirement for our company has been deferred by two years. Despite this postponement, KIRCHHOFF Automotive is working to remain fully aligned with the ESRS framework and consistently adheres to its underlying principles. The company is also preparing for the finalisation of the ESRS simplified standards and will ensure the timely incorporation of any resulting updates into its reporting processes and procedures.





J. Wolfgang Kirchhoff
Chairman of the Executive Board & CEO



Hagen Reck
Member of the Executive Board & CFO



Dr. Thorsten Gaitzsch
Member of the Executive Board & CTO
(January–October)



Dr. Jochen Luft
Member of the Executive Board & COO



Dr. Heiko Engels
Member of the Executive Board & CTO
(October–December)

Executive Board of
KIRCHHOFF Automotive SE

Governance

GOV-1 The role of the administrative, management and supervisory bodies

Governance structure

KIRCHHOFF Automotive Group operates under a two-tier governance system comprising an Executive Board and a Supervisory Board. This structure ensures a clear separation between management responsibilities and oversight functions.

As of December 31, 2025, the Executive Board of KIRCHHOFF Automotive SE consisted of five members. The Executive Board is responsible for the Group's day-to-day operations and strategic direction. It holds overarching accountability for embedding ESG aspects into the Group's strategy, risk management framework, and operational activities. In addition, the Executive Board oversees the execution of the sustainability strategy and ensures adherence to applicable ESG-related legal, regulatory, and disclosure requirements.

At the same time, the Supervisory Board monitors and oversees the Executive Board's implementation of ESG-related strategies to ensure alignment with the Group's sustainability objectives and applicable regulatory requirements. It also provides independent oversight of the integration of sustainability considerations and reviews related disclosures to ensure transparency, accuracy, and regulatory compliance.

The Executive Board is supported in defining the strategic orientation by the Risk and Compliance Committee (RCC) and the Global Executive Team (GET). The members of these corporate bodies are senior managers with extensive expertise and experience across key global business areas. They report directly to the respective members of the Executive Board and contribute to informed decision-making and effective sustainability integration throughout the Group.

The Executive Board, together with the Supervisory Board and the Risk and Compliance Committee, constitutes the KIRCHHOFF Automotive Board. As of December 31, 2025, the

Board comprised of 11 members. Five members held executive positions, while independent members accounted for 82% of the Board. Female representation on the Board stood at 9%, corresponding to 1 out of 11 members.

The Board does not include formal workforce representatives. However, regular and structured dialogue is maintained between the Board and the works council to ensure that employee perspectives are appropriately considered in governance and decision-making processes.

The KIRCHHOFF Automotive companies are managed independently by their respective management teams. The Managing Directors of each KIRCHHOFF Automotive entity operate in accordance with applicable legal and regulatory frameworks and take into account the interests of both their individual company and the Group as a whole. This includes responsibility for environmental, social, and governance matters.

KIRCHHOFF Automotive Board and top management: expertise and experience

KIRCHHOFF Automotive is committed to promoting diversity in its broadest dimension, as reflected in the composition of its Board. The selection of Board members is driven by the skills and expertise needed at a given point in time, while also taking into account diversity-related aspects such as cultural context, gender, age, and other elements that support high-quality leadership and sound decision-making.

The KIRCHHOFF Automotive Board members bring a diverse set of professional qualifications aligned with the company's operational needs, encompassing key functional areas such as:

- strategic management,
- corporate governance, compliance & risk management,
- finance and accounting,
- IT and cyber security management,
- production & sales in automotive industry,
- supply chain management,
- R&D,
- quality assurance,
- HR management and H&S,
- environmental protection,
- sustainability/ESG.

The KA Board, as a whole, represents a balanced mix of competencies and experience enabling effective oversight and strategic guidance in response to the dynamic and increasingly complex context of the global automotive industry.

The KA Board is supported by the expertise and qualifications of KIRCHHOFF Automotive's top management, functional leadership teams, and local management bodies. This governance structure ensures access to a broad and diversified range of knowledge, skills, and experience across relevant industrial segments, product areas, and geographic markets. It further incorporates robust competence in sustainability and ESG-related matters, which are increasingly integral to the company's long-term strategic direction and value creation.



The Executive Board continuously strengthens its sustainability-related competencies through structured engagement with external experts as well as participation in targeted training and e-learning programs. These activities cover key topics including

anti-corruption, human rights, diversity, environmental compliance, and sustainable supply chains. Where appropriate, the KA Board may additionally seek independent external expertise to support informed decision-making on ESG-related matters.

KIRCHHOFF Automotive top management: diversity

Nationality & residence

Germany (21) / USA (2) / Poland (2) / Belgium (1) / Canada (1)

Age distribution (years)

Under 30 (0) / 30–50 (13) / over 50 (14)

Gender

Female (5) / Male (22)

Educational backgrounds

Mechanical Engineering, Business Administration, Business and Operational Management, Economics, Industrial Engineering, Financial and Management Accounting, Controlling & Auditing, Master of Science in Information Systems, History and Sociology, Spanish, Technical Business Administration, MBA, Strategy and Management, Mathematics, Engineering Geology, Environmental Protection

Sustainability governance at KIRCHHOFF Automotive

The shareholders of KIRCHHOFF Automotive set clear expectations with regard to sustainability-related objectives and performance. In line with these expectations, responsibility for sustainability governance is embedded within the company's overall governance framework and assigned at Executive Board level, with structured support provided by the Global Executive Team to ensure effective oversight, implementation, and alignment with the company's strategic priorities.

To support the company's sustainable development and ensure the fulfillment of its environmental and social responsibilities, clearly defined roles and accountabilities have been assigned within the Executive Board. Overall responsibility for governance principles rests with the Chief Executive Officer (CEO). Oversight of governance, risk management, and compliance, including responsibility for social and environmental sustainability, is assigned to the Chief Financial Officer (CFO). Responsibility for operational implementation lies with the Managing Directors of the KIRCHHOFF Automotive companies and is subject to overarching supervision by the Chief Operating Officer (COO).

To strengthen sustainable development and support informed decision-making on sustainability-related matters, the Executive Board has established the Corporate Social Responsibility and Sustainability (CSR&S) Steering Team. Comprising representatives of the Executive Board and the Global Executive Team and chaired by the Chief Financial Officer (CFO), the Steering Team is responsible for shaping the company's sustainability agenda, defining KIRCHHOFF Automotive's sustainability objectives, and monitoring progress toward their achievement.

Responsibilities for the management of sustainability-related impacts, risks, and opportunities (IROs) are clearly anchored within KIRCHHOFF Automotive's governance framework. These responsibilities are formally embedded in the Executive Board's terms of reference and articulated through board mandates and internal policies. Each member of the Executive Board

Corporate Social Responsibility & Sustainability Steering Team

Executive Board of KA

GET

Corporate Social Responsibility & Sustainability Team

Global Corporate Social Responsibility & Sustainability Director

Economics

Global Vice President
Accounting &
Consolidation

Working Conditions & Human Rights

Global Executive
Vice President
Human Resources

Governance & Business Ethics

Global Director
Governance, Risk &
Compliance

Environment

Global Environment &
Energy Management
Manager

Support Team

Legal

Sales

IT (tech.)

Marketing & Communication

Procurement

holds defined accountability for sustainability matters within their respective areas of responsibility.

The Executive Board, supported by the Global Executive Team, is responsible for the definition and oversight of targets addressing material sustainability-related impacts, risks, and opportunities. Strategic orientation and target-setting are conducted through structured and recurring workshops. Performance against these targets is reviewed annually by the CSR&S Steering Team, with the outcomes formally reported to the CSR&S Steering Meeting at the end of the reporting year.

In addition, dedicated functional departments are tasked with defining, implementing, and monitoring supplementary operational targets. This allocation of responsibilities supports a comprehensive and decentralized approach to the management and oversight of sustainability-related performance across the organization.

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

Frequency and mechanisms for informing governance bodies

At KIRCHHOFF Automotive, the Executive Board receives regular and ad hoc information on material sustainability-related impacts, risks, and opportunities, as well as on the implementation and effectiveness of due diligence processes, policies, actions, metrics, and targets. This oversight is ensured through established governance mechanisms, including structured working formats, systematic project reviews, and integrated internal reporting processes.

Moreover, the Global CSR&S Director, reporting directly to the Chief Financial Officer (CFO), delivers ESG-related briefings to the Global Executive Team on a semi-annual basis. The Executive Board also exercises oversight through the review and approval of the annual sustainability report, which encompasses the identification and evaluation of material sustainability topics, as well as an assessment of performance and progress against established targets.

Sustainability performance is reviewed annually, and local management boards are formally engaged through the Leadership Team Meeting as part of the company's governance and oversight processes.

Approach to integrating impacts, risks, and opportunities into strategic decision-making and oversight

The Executive Board integrates sustainability-related impacts, risks, and opportunities into strategic oversight, including major transaction decisions and the broader risk management framework.

Responsibility for operational deployment of the sustainability strategy rests with the Local Managing Directors, who ensure alignment with governance structures and compliance with sustainability-related obligations across all sites.

Overview of material sustainability topics addressed during the reporting year

Throughout the reporting period, material sustainability topics as defined in section ESRS 2 SBM-3 were considered and discussed by the Executive Board and the competent governance bodies.

The material topics were addressed within the framework of strategic planning and ongoing monitoring of operational performance, reinforcing the integration of sustainability considerations into the company's corporate governance.

GOV-3 Integration of sustainability-related performance in incentive schemes

Sustainability considerations are recognized within the company's performance management framework; however, there is currently no formal linkage between variable remuneration and ESG-related performance indicators. Selected elements of the Climate Transition Plan (CTP), as well as compliance with environmental standards and certifications, including ISO 14001, are taken into account in overarching operational and strategic performance assessments.

KIRCHHOFF Automotive is in the process of reviewing its internal frameworks to assess potential options for integrating ESG-related objectives into future incentive structures, with particular emphasis on environmental performance and climate-related risk mitigation. This review remains ongoing and is subject to further development, taking into account evolving regulatory requirements as well as relevant industry benchmarks.



GOV-4 Statement on due diligence

The table below illustrates how KIRCHHOFF Automotive integrates key elements of due diligence for both people and the environment, and indicates where these topics are addressed within this Sustainability Report.

Due diligence process basic elements	ESRS disclosure
Embedding due diligence in governance, strategy and business model	GOV-1, GOV-2, GOV-3, SBM-1
Engaging with affected stakeholders	GOV-2, SBM-2, IRO-1, E1-2, E5-1, S1-1, S1-2, S1-3, S2-2, S3-1, S3-2, S4-2, G1-1
Identification and assessment of adverse impacts	SBM-1, SBM-2, IRO-1, E1-2, E5-1, S1-1, S1-17, S2-1, S4-1, G1-1
Taking actions to address those adverse impacts	E1-3, E5-2, S1-3, S1-4, S1-17, S2-3, S2-4, S3-3, S4-3, S4-4
Tracking effectiveness of these efforts and communicating	E1-4, E1-5, E1-6, E1-7, E1-8, E1-9, E5-3, E5-4, S1-5, S1-6, S1-7, S1-9, S1-13, S1-14, S1-17, S2-4, S2-5, S3-4, S3-5, S4-4, S4-5

GOV-5 Risk management and internal controls over sustainability reporting

In 2025, as part of our continued implementation of the CSRD, we further enhanced our internal control system to strengthen the quality, consistency, and reliability of ESG reporting. Building on prior preparatory efforts, we focused on broadening the scope and improving the effectiveness of internal controls, in response to ongoing risk assessments related to the accuracy and completeness of reported data.

The data collection process in 2025 is organized around clearly defined stages and milestones, ensuring consistency, transparency, and full traceability throughout the reporting cycle. Data owners (topic leaders) remain responsible for validating aggregated data received from operational sites. Following this validation, the data is submitted to the global CSR&S function, which conducts an additional review to confirm its completeness, accuracy, and reliability.

Risk management remains an integral component of the reporting process. Risks are systematically identified at key milestones and proactively assessed and prioritized, with particular attention paid to areas characterized by high data dispersion or complex calculation methodologies.

At each stage of data submission, comprehensive validation checks are performed to detect potential errors or inconsistencies. Cross-system analyses are also conducted to verify the accuracy and alignment of reported data across different sources. These activities are carried out in close collaboration with internal data owners, and any identified discrepancies are subject to further review and verification.

The outcomes of these risk assessments are communicated to relevant teams, supporting continuous improvement of internal processes and the overall reporting framework.



Despite these efforts, sustainability reporting in 2025 continues to be subject to certain inherent risks. These include the potential for human error, data gaps, the current absence of ESG reporting tools fully aligned with ESRS requirements, as well as uncertainty regarding the final shape and scope of reporting in light of the ongoing EU process aimed at simplifying ESRS regulations.

To mitigate these risks, we have implemented a comprehensive set of measures. These include a clearly defined data collection methodology, advanced business reporting systems, and workflow tools supporting document and process management. Our environmental and occupational health and safety data collection processes remain aligned with recognized certification standards, complemented by transparent financial procedures and a well-established organizational structure.

The competence and experience of our reporting personnel, combined with managerial oversight and clearly assigned roles and responsibilities, further strengthen the robustness and reliability of our reporting processes.

Regular evaluations of the CSR&S team's activities further reinforce the integrity and effectiveness of our reporting processes. In addition, our environmental data is subject to external review by CDP, while the quality of our ESG data has been recognized with a Silver Medal by EcoVadis. We also maintain close cooperation with the Governance, Risk, and Compliance (GRC) function to ensure alignment with documentation standards and regulatory requirements.

Looking ahead, we intend to subject our sustainability reporting to external assurance, applying an approach consistent with that used in financial audits. This step is expected to further strengthen the credibility, transparency, and reliability of our disclosures, in line with evolving ESRS expectations.

Strategy

SBM-1 Strategy, business model and value chain

KIRCHHOFF Automotive is a global supplier of complex metal and hybrid structures for body-in-white, chassis, crash management systems, and dashboard carriers. We collaborate closely with leading international automobile manufacturers, producing and assembling critical components – including bumper systems and front-end frames – at Just-In-Time (JIT) facilities strategically located near our customers.

We provide products and services to automotive manufacturers across two primary regions:

- Europe & Asia (KAEA),
 - North America (KANA),
- with a total of 7,623 employees.

In 2025, KIRCHHOFF Automotive generated net revenue of EUR 1,729.3 million, broken down as follows:

- stamping revenue 1,528.0
- tooling revenue 106.0
- other 95.3

In the passenger car segment, KIRCHHOFF Automotive's product portfolio encompasses front-end frames, bumper systems, cross car beams, side and cross members, and floor assemblies. For heavy commercial vehicles, the company manufactures axle housings, cross members, front underride protection systems, and tank brackets.

KA is dedicated to developing body solutions for the mobility of tomorrow, with a focus on cost-effective, holistic, and system-

atic lightweight construction using materials efficiently. Its development efforts emphasize safety-critical structures that improve crash performance, particularly in electric vehicles, where the lack of an engine block requires components designed to absorb collision forces effectively.

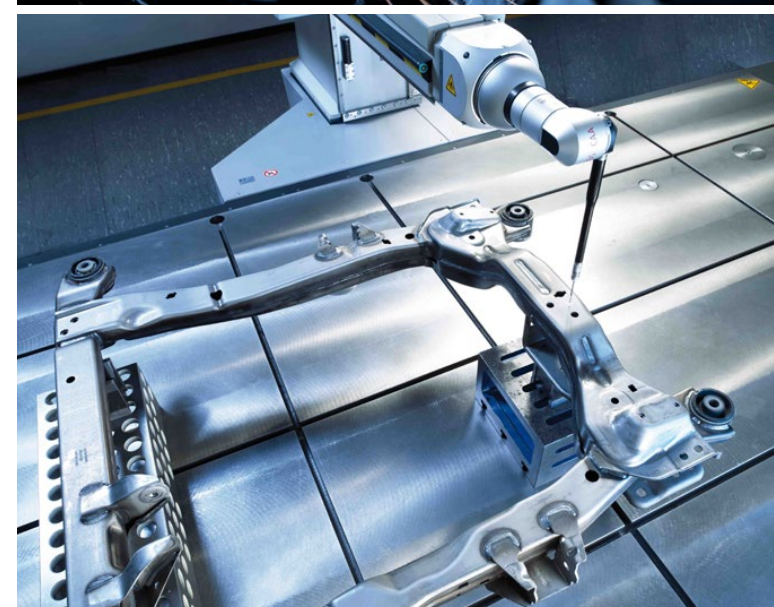
As a trusted development partner, KIRCHHOFF Automotive advances innovation in vehicle construction and enhances safety, primarily through the application of high-strength steels. This not only reduces vehicle weight but also supports meaningful reductions in CO₂ emissions.

Support is provided throughout the entire development and production process, including:

- smart design development for functional integration and material efficiency,
- feasibility analysis, prototyping, and testing,
- globally standardized project management,
- innovative, cost-effective manufacturing processes,
- customer-oriented, tailored solutions adapted to local market needs.

Table 1. Employees by region.

Employees by region	2024	2025
KAEA	4,895	4,856
KANA	2,873	2,767



Our sustainability strategy focuses on:

- **MAKING.MOBILITY.SAFE.**

KA's business purpose is centered on enhancing mobility safety through the continuous development and delivery of components critical to vehicle crash performance. In close cooperation with its customers, the company contributes to the advancement of automotive safety, pursuing a shared objective of supporting a safer and more resilient automotive industry.

- **Driving the electric transformation – with lightweight safety**

Within its business model, KIRCHHOFF Automotive supports the automotive industry's transition toward lighter and safer vehicle concepts, with particular relevance for electric mobility. This objective is pursued through close and ongoing collaboration with customers and development partners. The company creates value by continuously advancing safety-critical product solutions, including crash management systems, structural components such as A- and B-pillars, and battery protection systems designed to meet the requirements of future vehicle platforms.

- **Resource-efficient and lower-carbon material solutions**

Across its value chain, KA implements advanced lightweight and hybrid material solutions to reduce vehicle weight and associated emissions, not only during production but throughout the entire vehicle lifecycle and use phase, while consistently maintaining structural integrity and safety performance. In cooperation with steel suppliers, KIRCHHOFF Automotive supports the introduction of CO₂-reduced steel into series production, thereby addressing environmental impacts related to raw material sourcing and manufacturing processes.

- **CO₂ reduction**

As an integrated partner within its customers' supply chains, KIRCHHOFF Automotive assumes responsibility for reducing the carbon footprint of its own operations. Through the transition to green electricity and the progressive implementation of emission-free production processes, the company contributes to lowering the overall CO₂ footprint of the vehicles in which its components are incorporated.

Sustainability-related objectives are an integral part of the company's strategic priorities and day-to-day operations. Through a wide range of initiatives, including product innovation, continuous process optimization, and close collaboration with customers and suppliers, KIRCHHOFF Automotive systematically advances the achievement of these objectives.

The company systematically monitors market trends, regulatory developments, and evolving customer requirements, adjusting its strategic and operational approach to address the increasing demand for mobility solutions supporting vehicle lightweighting, enhanced safety, and reduced lifecycle emissions. Sustainability considerations are embedded across the product portfolio, including the development of safety-critical crash components, battery protection solutions, and the advancement of lightweight and hybrid material technologies aimed at enhancing safety performance while reducing emissions.

At the same time, KIRCHHOFF Automotive collaborates with suppliers to incorporate low-carbon materials, including CO₂-reduced steel and aluminum, into its products, while progressively shifting its operational activities to renewable energy sources in support of emission-free production.

To evaluate our performance and overall impact, we apply clearly defined key metrics that offer meaningful insight into our activities. Our strong global presence is demonstrated by the fact that in 2025, 93 million passenger cars and light commercial vehicles were produced worldwide, of which 22% contained at least one part from us. This footprint is even more evident across major regions, where our products are embedded in a large share of vehicle production – accounting for 61% in Europe, 56% in North America, and an outstanding 94% in Germany – highlighting our well-established role and strong connections within key automotive markets.

At the same time, our portfolio continues to shift toward electrified mobility. Last year, 67% of the orders won by KA in Europe and Asia were for products that will later be installed in battery-electric or hybrid vehicles. This underscores the ongoing

alignment of our product portfolio with the transition toward electrified mobility and demonstrates our effectiveness in establishing partnerships with customers who share a strategic commitment to sustainable transport solutions.

22% of passenger cars and light commercial vehicles produced worldwide in 2025 contained at least one component from KIRCHHOFF Automotive

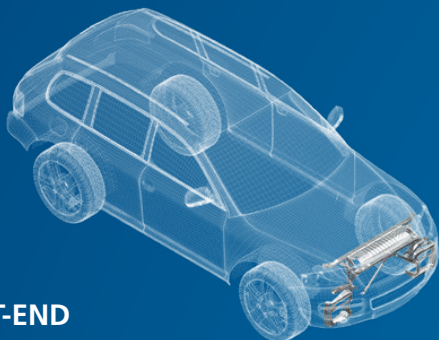
in North America it was **56%**

in Europe **61%**

and in Germany **94%**

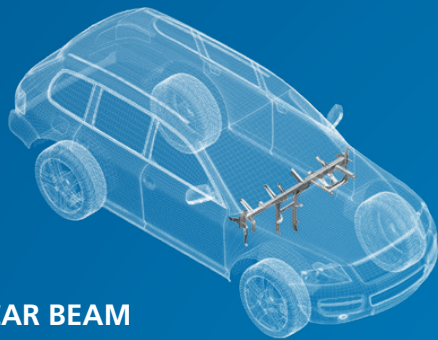
Delivering our sustainability goals relies on close collaboration with customers, suppliers, and partners. Together, we can accelerate innovation and the adoption of lightweight materials, steel with a verified lower carbon footprint, and advanced battery protection technologies that support vehicle safety and have the potential to reduce lifecycle emissions.

FRONT-END



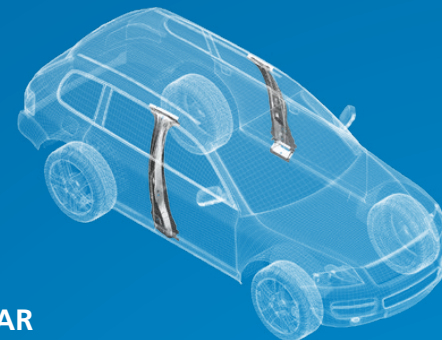
We design and manufacture both individual components and full front-end assemblies for various vehicle models, from compact cars to SUVs. Our production primarily utilizes steel and aluminum, complemented by plastic. These materials are often combined and joined using advanced techniques such as laser welding and adhesion.

CROSS CAR BEAM



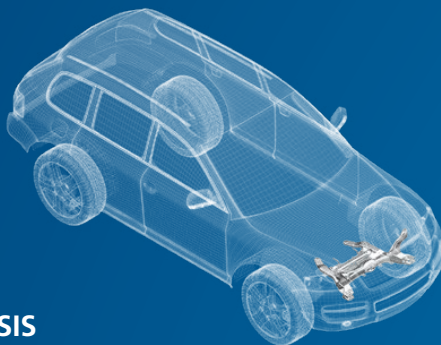
Cross car beams are key structural components that enhance vehicle stability and safety. Positioned inside the cabin, they prevent deformation in side impacts and support the steering wheel, airbags, and dashboard. We manufacture them from steel or aluminum, tailored to each vehicle model.

B-PILLAR



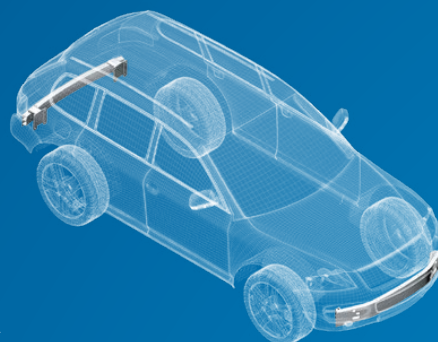
The B-pillar is critical to passenger safety during side impacts or rollovers, requiring both high strength and energy absorption. We use high-strength, hot-formed steels and advanced hot-forming lines that allow for varying resistance grades within a single manufacturing process.

CHASSIS



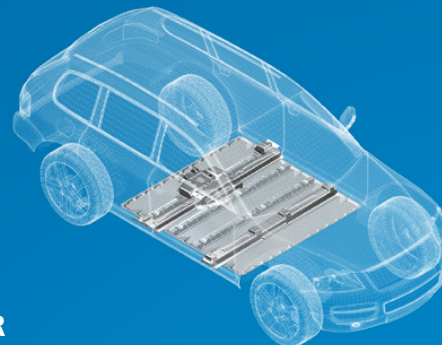
Our chassis components – from axle beams and wishbones to drive and engine supports – enhance driving safety across all road conditions. Crafted from high-strength steel, they deliver maximum stability and durability.

BUMPER



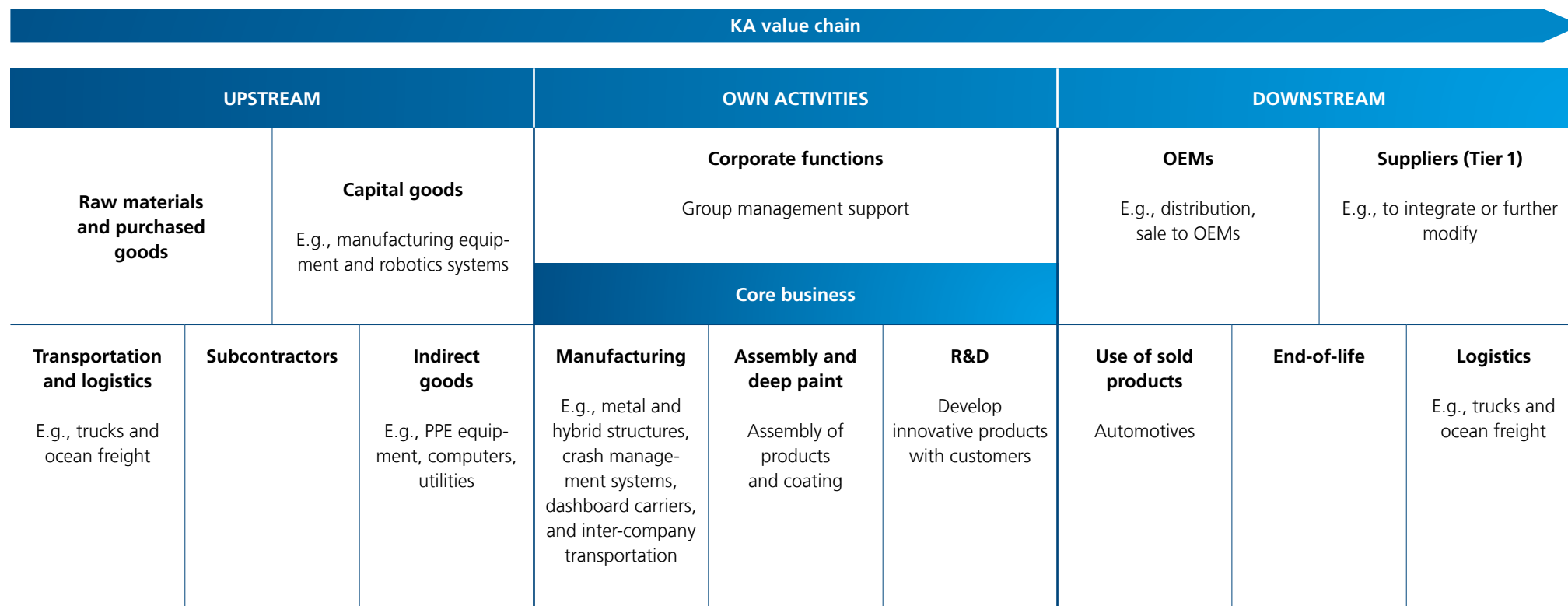
Our bumpers are designed as a key component of passenger safety, engineered for optimal crash performance. Depending on vehicle-specific requirements, we utilize steel in various resistance grades along with aluminum to ensure durability and protection.

FLOOR



We provide both complex individual components and complete floor structures. Depending on weight and cost requirements, we use steel, aluminum, and glass fiber-reinforced plastic – either individually or in combination.

Description of business model and value chain



Key stakeholders	Type of engagement and collection of insights	Outcomes from engagement	ESRS topics
Natural environment	Emissions reports (water, air, waste), operational allowances, audits, bilateral and one-on-one conversations, workshops, career fairs, open days, events, sponsorships, press conferences and press releases, website, K>MOBIL magazine, sustainability report, official company social media profile, whistleblowing channel	Meeting expected requirements on emissions, recycling, water conservation	E1, E5
Own workforce	One-on-one conversations, shop floor meetings, workshops, family events, trade union dialogue, website, intranet, company app, live streams, information screens in plants, K>NEWS, thematic emails, posters, discussions with managers and HR representatives, employee opinion surveys, workshops and training sessions, official company social media profile, whistleblowing channel	Including voices in strategic and operational processes, adjusting training topics to meet employees' needs, responding to current reported topics/needs, engaging employees in quality and H&S issues, professional growth and advancements opportunities, knowledge and skills exchange, retaining competent and committed personnel within the company, establishing clear rules of cooperation	S1
Workers in the value chain	Conversations, electronic procurement platform, audits, workshops, seminars, "Supplier of the Year" competition, website, K>MOBIL magazine, sustainability report, press releases, official company social media profile, whistleblowing channel	Building relationships with suppliers, ensuring business ethics in the supply chain, creating economic value, developing innovative products and services, aligning the company's operations with established industry standards, applying knowledge and experience to company management, and establishing clear rules of cooperation	S2
Affected communities	Bilateral and one-on-one conversations, workshops, career fairs, open days, events, sponsorships, press conferences and press releases, website, K>MOBIL magazine, sustainability report, official company social media profile, whistleblowing channel, seminars, congresses, dialogue on legislation, website	Environmental protection, new jobs, community engagement, collaboration on contributing to the public good	S3
Customers & end-users	Key account management (face-to-face meetings, phone calls and videoconferences, plant visits), audits, workshops, seminars, congresses, trade fair dates and industry events, K>MOBIL magazine, sustainability report, customer awards, official company social media profile, whistleblowing channel	Building a relationship that can result in further transactions in the future, establishing clear rules and communication channels for contacts, adapting to customers' needs and requirements	S4

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

	Sustainability matter	Material impact, risk or opportunity	IRO type	Time horizon			Value chain location		
				Short	Medium	Long	Upstream	Own operations	Down-stream
Climate change	Climate change mitigation	Scope 1 and 2 GHG emissions from manufacturing processes	Negative impact	●				●	
		Scope 3 GHG emissions from upstream supply chain	Negative impact	●			●		
		Scope 3 emissions from the downstream supply chain	Negative impact	●					●
		Opportunity to establish stable strategic partnerships with supply chain partners for innovative low-carbon alternatives	Opportunity		●			●	
	Energy	High energy consumption from own production	Negative impact	●				●	
		High energy consumption from production in the value chain	Negative impact	●			●		
		Opportunity to improve reputation and winning business by switching to more renewable energy	Opportunity	●				●	
Circular economy	Resource inflows and usage	High consumption of aluminum and steel in production	Negative impact	●			●		
Own workforce	Working conditions of own workforce	Minor injuries due to slip/trip/falls, repetitive work, overexertion, and hazards related to machine operation	Negative impact	●				●	
	Equal treatment and opportunities of own workforce	Underrepresentation of women in management positions	Negative impact		●			●	
		Opportunity that training and skills development can positively affect productivity and costs	Opportunity		●			●	
	Other worker-related rights of own workforce	Breach of employee data	Negative impact	●				●	

	Sustainability matter	Material impact, risk or opportunity	IRO type	Time horizon			Value chain location		
				Short	Medium	Long	Upstream	Own operations	Down-stream
Workers in the value chain	Working conditions of supply chain workers	Working conditions in the value chain	Negative impact		●		●		
Affected communities	Communities' economic, social and cultural rights	Positive impact on affected communities through providing both employment and education in less developed areas	Positive impact	●				●	
Consumers and end-users	Personal safety of consumers and/or end-users	Positive impact by designing parts for increased safety of cars	Positive impact	●					●
		Defective safety-related components	Negative impact	●					●
Business conduct	Corporate culture	Inconsistency in demonstrating the company's values	Negative impact	●				●	
		Employee pride and engagement resulting from close-knit cohesion and a positive corporate culture	Positive impact	●				●	



Impact, risk and opportunity management

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

KIRCHHOFF Automotive's material IROs were identified and assessed in accordance with the DMA process outlined in ESRS 1, also taking into account the guidance provided by EFRAG in May 2024. The initial assessment was conducted in 2024, with the results finalized in early 2025. In line with our planned review, all previously identified IROs were reassessed in January 2026. The outcomes of this process, presented in this report, will continue to be refined in the coming years.

The process engaged internal experts from across the business and involved the identification, assessment, and prioritization

of IROs across all ESRS sustainability topics. Both impact materiality – considering effects on people and the environment, and financial materiality – assessing risks and opportunities for the company, were evaluated using a combination of qualitative and quantitative criteria.

Each sustainability topic was assessed according to the severity and likelihood of potential or actual impacts, as well as the anticipated financial significance of associated risks or opportunities. Topics were considered material if they surpassed predefined thresholds.

The results were reviewed and calibrated through group discussions and consolidated into a final set of documentation. This process ensures that our sustainability reporting reflects both internal expertise and the relevance of each topic to our operations, stakeholders, and long-term strategic objectives.

A formally documented process for the ongoing identification, assessment, prioritization, and monitoring of actual and potential impacts on people and the environment (sustainability due diligence) has not yet been established.

Nevertheless, awareness of due diligence principles and their outcomes is present within the organization, particularly among teams responsible for sustainability, compliance, and risk management. These representatives have actively participated in identifying areas of elevated risk, taking into account the company's operations and business relationships, and engaging with relevant internal and external stakeholders where appropriate.

KA recognizes the need for a more formalized and structured process and intends to develop and implement a framework to ensure a systematic and transparent approach to impact assessment and materiality determination going forward.

The analysis leveraged KIRCHHOFF Automotive's business model, value chain, and the specialized expertise of its stakeholders as a foundation for identifying potential impacts and assessing the points at which business activities may be influenced. The approach prioritized the identification of impacts, followed by an evaluation to determine whether each impact constitutes a financial risk or presents an opportunity for KIRCHHOFF Automotive. In addition, independent risks and opportunities associated with the company's operations were examined, with particular consideration given to geographic contexts and the specific challenges inherent to these locations.

Internal stakeholders responsible for identifying risks and opportunities evaluated their potential scope and probability using their professional judgment. The assessment emphasized the inherent nature of each risk or opportunity, and all underlying assumptions for these evaluations have been thoroughly documented.

During the process, there were four important decision points. Below, each decision point is described, and the internal control procedures are specified.

Key decision point	Decision making	Internal control procedures
Identification of people who can identify IROs related to sustainability matters	The project coordinator identified the stakeholders to be involved	• Verification that all sustainability topics were covered by stakeholders. • Verification that all business activities were covered by stakeholders.
Decision on the materiality of sustainability topics	The decision is based on a systematic assessment of IROs	• Separation of identification and assessment of IROs. • Verification that all sustainability topics had identified IROs throughout the identification process. If none were identified, a "sanity check" was conducted to determine whether this was reasonable based on the nature of the company. • Use of a structured Excel-based system.
Preliminary scoring of sustainability topics	The scoring of IROs was conducted by the stakeholder who identified them	• Scoring includes a description of rationale for each IRO. • The scoring is based on ESRS guidelines with a consistent application of methods.
Final scoring and placement of sustainability topics	A collective decision by all participants based on the rationale from the preliminary scoring	• All sustainability topics were collectively reviewed. • All material IROs and those close to the materiality threshold were reviewed, and the rationale for the scoring was discussed based on the collective knowledge of the participants.

IRO-2 Disclosure requirements in ESRS covered by sustainability statements

Disclosure requirement	Datapoint	SFDR reference	Pillar 3 reference	Benchmark-regulation reference	EU Climate law reference	Page
ESRS 2 GOV-1	21 (d)	•		•		25-27
ESRS 2 GOV-1	21 (e)			•		25-27
ESRS 2 GOV-4	30	•				29
ESRS 2 SBM-1	40 (d) i	•	•	•		31
ESRS 2 SBM-1	40 (d) ii	•		•		Not material
ESRS 2 SBM-1	40 (d) iii	•		•		Not material
ESRS 2 SBM-1	40 (d) iv			•		Not material
ESRS E1-1	14				•	43
ESRS E1-1	16 (g)		•	•		43
ESRS E1-4	34	•	•	•		46
ESRS E1-5	38	•				47
ESRS E1-5	37	•				47
ESRS E1-5	40-43	•				47
ESRS E1-6	44	•	•	•		48, 49
ESRS E1-6	53-55	•	•	•		48, 49
ESRS E1-7	56				•	50
ESRS E1-9	66			•		50
ESRS E1-9	66 (a); 66 (c)		•			50
ESRS E1-9	67 (c)		•			50
ESRS E1-9	69			•		50
ESRS E2-4	28	•				Not material
ESRS E3-1	9	•				Not material
ESRS E3-1	13	•				Not material
ESRS E3-1	14	•				Not material
ESRS E3-4	29	•				Not material
ESRS 2-SBM 3 – E4	16 (a) i	•				Not material
ESRS 2-SBM 3 – E4	16 (b)	•				Not material
ESRS 2-SBM 3 – E4	16 (c)	•				Not material
ESRS E4-2	24 (b)	•				Not material
ESRS E4-2	24 (c)	•				Not material
ESRS E4-2	24 (d)	•				Not material
ESRS E5-5	37 (d)	•				Not material
ESRS E5-5	39	•				Not material

Disclosure requirement	Datapoint	SFDR reference	Pillar 3 reference	Benchmark-regulation reference	EU Climate law reference	Page
ESRS 2-SBM3 – S1	14 (f)	•				56, 57
ESRS 2-SBM3 – S1	14 (g)	•				56, 57
ESRS S1-1	20	•				56, 57
ESRS S1-1	21			•		56, 57
ESRS S1-1	22	•				56, 57
ESRS S1-1	23	•				56, 57
ESRS S1-3	32 (c)	•				59, 60
ESRS S1-14	88 (b) and (c)	•		•		67, 68
ESRS S1-14	88 (e)	•				67, 68
ESRS S1-16	97 (a)	•		•		Not material
ESRS S1-16	97 (b)	•				Not material
ESRS S1-17	103 (a)	•				68
ESRS S1-17	104 (a)	•		•		68
ESRS 2-SBM3 – S2	11 (b)	•				69, 70
ESRS S2-1	17	•				69, 70
ESRS S2-1	18	•				69, 70
ESRS S2-1	19	•		•		69, 70
ESRS S2-1	19			•		69, 70
ESRS S2-4	36	•				73
ESRS S3-1	16	•				75
ESRS S3-1	17	•		•		75
ESRS S3-4	36	•				76-78
ESRS S4-1	16	•				79
ESRS S4-1	17	•		•		79
ESRS S4-4	35	•				81
ESRS G1-1	10 (b)	•				84-87
ESRS G1-1	10 (d)	•				84-87
ESRS G1-4	24 (a)	•		•		Not material
ESRS G1-4	24 (b)	•				Not material



ENVIRONMENT

MAKING.MOBILITY.SAFE.

Climate change

E1-1 Transition plan for climate change mitigation

In line with the Paris Agreement's objective to limit global temperature rise to 1.5°C, KIRCHHOFF Automotive continues to align its decarbonization pathway with scientifically validated reduction trajectories. The near-term climate targets confirmed by the Science Based Targets initiative (SBTi) in 2024 remain the basis for this alignment, as they are assessed by the SBTi as consistent with a 1.5°C scenario grounded in IPCC climate science. These targets form the core of the company's Climate Transition Plan, which was completed in early 2025. Following its finalization, the plan was formally reviewed and endorsed by the KA's Executive Board, ensuring governance oversight of the transition pathway.

Decarbonization levers

KIRCHHOFF Automotive has defined a set of decarbonization levers that underpin its pathway to achieving the company's GHG emissions reduction targets. These levers were examined during the development of the CTP and form the basis for the mitigation actions scheduled for the coming years.

A major lever is the transition to renewable electricity, which combines the continued use of Energy Attribute Certificates with the progressive installation of photovoltaic systems on company-owned sites. Once fully deployed, these measures are expected to reduce market-based scope 2 emissions to nearly zero.

Additional reductions are anticipated from initiatives targeting scope 1 emissions, such as the optimization of heating and ventilation systems, improvements in production processes, and the introduction of more energy-efficient equipment.

For scope 3 emissions, particularly those associated with Purchased Goods and Services, the company is expanding its low-carbon procurement strategy, including the extension of



"Green Steel" agreements and the broader sourcing of materials with a lower carbon footprint.

Although the precise quantitative contribution of each lever to the overall emissions reduction target is still being refined, all identified levers represent essential components of the company's climate mitigation approach and will continue to be evaluated as implementation progresses.

Potential locked-in GHG emissions

An initial assessment indicates that KIRCHHOFF Automotive's 2030 near-term reduction targets are not currently threatened by locked-in emissions. However, looking toward the period up to 2050, the company recognizes that certain existing assets – particularly production lines reliant on natural gas – could generate long-term emissions that are difficult to eliminate without significant technological or infrastructure changes. These potential locked-in emissions may limit the pace of decarbonization in later years and could increase transition risks if alternative low-emission solutions are not implemented in time.

A more detailed evaluation is therefore required to determine the scale of these risks and to identify the measures required to prevent such assets from jeopardizing the achievement of long-term climate targets.

Forward outlook

KIRCHHOFF Automotive is working toward integrating the outcomes of the Climate Transition Plan into its wider business approach and internal planning processes. The findings of the CTP, including the identified decarbonization levers, are being taken into account as the company shapes its future direction and priorities. To support this work, a cross-functional group "Climate Taskforce" has been established, bringing together employees from different departments to coordinate activities, follow up on agreed measures and monitor progress. Through this ongoing collaboration, the company is working to ensure that the actions defined in the transition plan are advanced step by step and that progress toward the near-term climate targets continues.

E1-2 Policies related to climate change mitigation

Policy governance and accessibility

The Environmental and Energy Management Policy of KIRCHHOFF Automotive was prepared in cooperation with relevant departments and approved by the Executive Board. As part of its development, feedback was gathered from internal departments with relevant expertise, including CSR&S and GRC, and later on incorporated to ensure alignment with operational conditions and the company's environmental objectives.

Overall responsibility for its implementation and ongoing maintenance lies with the Global Environmental and Energy Management Manager, who oversees its application across all locations. The policy is available to all employees through the company's intranet (K>NET), where it was first published on April 1, 2024 and later revised in 2025. Selected elements are also publicly accessible on the official KIRCHHOFF Automotive website, ensuring that external stakeholders can review the company's commitments.

Policy principles and scope

The Environmental and Energy Management Policy sets out KIRCHHOFF Automotive's commitment to conducting its activities in an environmentally responsible manner. It is based on principles of environmental protection and prevention/reduction of adverse environmental impacts linked to operations. The policy establishes common guidelines for managing environmental sustainability. It incorporates requirements from ISO standards as well as applicable legal obligations for environmental and energy management systems across all operational sites. KIRCHHOFF Automotive's Environmental and Energy Management Policy has a broad scope and covers a range of environmental topics, including:

- GHG emissions,
- energy efficiency,
- renewable energy,
- decarbonization.

The policy includes a strategic focus on climate change mitigation and the review of scope 1, 2 and 3 greenhouse gas (GHG) emissions, covering both the company's direct operations and its upstream and downstream value chain. No material exclusions have been identified; all significant environmental aspects relevant to KIRCHHOFF Automotive's business model are addressed.

Sustainability matters addressed by the policy

The policy also incorporates the material sustainability matters related to impacts, risks, and opportunities (IROs) identified in the Double Materiality Assessment, ensuring alignment between environmental actions and KIRCHHOFF Automotive's broader sustainability priorities. At present, the policy covers climate change mitigation and energy topics, both of which were assessed as material for the company. Climate change adaptation is not included, as it was determined to be non-material in the DMA.

Climate-related impacts, risks and opportunities

The Environmental and Energy Management Policy directly addresses the organization's material climate-related impacts, risks, and opportunities IROs.

In terms of climate change mitigation:

Impacts:

- Scope 1 and 2 GHG emissions from the manufacturing process.
- Scope 3 GHG emissions from the upstream supply chain.
- Scope 3 emissions from the downstream supply chain.

Opportunities:

- Improve reputation and win business by switching to more renewable energy.
- Establish stable strategic partnerships with supply chain partners for innovative low-carbon alternatives.



In terms of energy:

Impacts:

- High energy consumption from own production.
- High energy consumption from production in the value chain.

Reference to recognised standards

Implementation of KIRCHHOFF Automotive's Environmental and Energy Management Policy is guided by recognized international standards and initiatives. This includes alignment with the company's validated targets under the SBTi and the integration of management system requirements based on ISO 14001 and ISO 50001. The policy also supports sustainability reporting in accordance with globally established frameworks such as the GRI.

E1-3 Actions and resources in relation to climate change policies

Climate-related actions supporting the decarbonization strategy

In recognition of the growing importance of climate action and the outcomes of the DMA, KIRCHHOFF Automotive is implementing a range of focused climate-related initiatives. These actions were defined within the KA's CTP and are consistent with its Environmental and Energy Management Policy, overall strategic priorities, and Science-Based Targets initiative. They address material sustainability topics, in particular climate change mitigation and energy, and contribute to the achievement of GHG reduction targets.

The initiatives form part of the KA's decarbonization strategy and are designed to address material negative impacts and opportunities identified through the DMA, including high energy consumption and emissions arising from operations and the value chain. The implementation of these actions is subject to defined preconditions such as alignment with climate targets, technical feasibility, resource availability, and appropriate internal approval, as well as the decarbonization ambitions of our customers and the level of decarbonization maturity across our supply chain.



Decarbonization lever	Key action	Details
Scope 1 and 2 (our operations)		
Renewable electricity sourcing	Transition to 100% renewable electricity through EACs	Purchasing Energy Attribute Certificates (EACs) for selected operational plants to support the transition to renewable electricity. Implementation is already in place at most production sites, with full rollout across own operations planned by 2030. This action directly reduces scope 2 GHG emissions, with year-on-year progress reflected in the increasing number of plants supplied with certified renewable electricity.
On-site renewable electricity generation	Installing photovoltaic (PV) systems	Installing PV systems on selected buildings as an ongoing decarbonization measure. This initiative complements the procurement of renewable electricity via EACs and contributes to the same scope 2 GHG reduction target.
Energy efficiency in operations	Operational energy optimization	Optimizing heating, ventilation and production-related processes to reduce energy consumption and related scope 1 GHG emissions. This addresses material impacts from energy-intensive manufacturing and supports the long-term reduction of scope 1 and scope 2 emissions.
Scope 3 (upstream supply chain)		
Low-carbon materials	"Green steel" partnerships	Engagement with selected suppliers to introduce lower-carbon steel and reduce scope 3 emissions in the upstream supply chain. Implementation depends on customer demand, including willingness to adopt lower-carbon materials and accept associated cost implications.
Energy management and standards		
Energy monitoring and certification	Energy Monitoring System (EMS) and ISO 50001	Further rollout of EMS in 2025, with additional plants integrated and expanded operational coverage. Initial implementation in selected KANA plants started at the end of 2025. Progress towards ISO 50001 certification continued, with most KAEA plants certified and certification for KANA plants still pending.

E1-4 Targets related to climate change mitigation

KIRCHHOFF Automotive has established climate-related targets to manage its material impacts, risks and opportunities related to climate change and to support its transition to a more sustainable business model. The company has set the following measurable, outcome-oriented and time-bound targets, using 2022 as the baseline year:

- Reduce absolute scope 1 and scope 2 GHG emissions by 50% by 2030.
- Reduce absolute scope 3 GHG emissions by 25% by 2030.
- Source 100% of purchased electricity from renewable sources by 2030.

The year 2022 was selected as the baseline because it reflects a normal year of operations without major disruptions and includes emissions data from all relevant facilities, providing a representative and reliable basis for measuring progress.

These targets address the material sustainability matter of climate change mitigation, including the management of climate-related impacts, transition risks and related opportunities. They are linked to KIRCHHOFF Automotive's Environmental and Energy Management Policy and support the objective of reducing its environmental footprint, strengthening climate resilience, and advancing responsible business practices. The GHG emissions reduction targets are expressed in absolute terms and measured using the ESRS metric of tonnes of CO₂ equivalent (tCO₂e). The targets were developed using the SBTi methodology and were validated by the SBTi in 2024. This methodology is aligned with a 1.5°C decarbonization pathway under the Paris Agreement and reflects the latest scientific consensus, including findings of the IPCC. Accordingly, the targets are based on conclusive scientific evidence, are science-based, and are compatible with limiting global warming to 1.5°C. The GHG emissions reduction targets cover all seven greenhouse gases required under the SBTi standard.

Table 2. Targets related to climate change mitigation (in tCO₂e).

Target	Target's scope	Coverage	Base year value (2022) ⁽¹⁾	2025 value	Progress made in 2025 (compared to 2022)	2030 milestone
-50%	Scope 1 + scope 2 (MB)	All plants (operational control)	52,923	37,742	-31%	26,462
-25%	Scope 3	Cat. 1, 2, 3 4, 5, 6, 7, 9, 10, 12	1,705,055	1,640,747	-4%	≤1,278,791
100% renewable electricity	Electricity consumption	Consolidated demand	46%	82%	+36 p.p.	100%

¹ The baseline year of 2022 was selected as it represents a normal operational year with no major disruptions and includes emissions data from all relevant production activities and facilities, ensuring a representative and reliable foundation for tracking progress.

No significant changes were made during the reporting year to the targets, the related metrics, the methodologies applied, or the underlying assumptions. All of these elements remained unchanged compared with the previous reporting period, ensuring consistency and comparability over time. Progress towards the targets is currently in line with the company's implementation plans. In addition, the organizational boundaries applied to define KA's GHG reduction targets are consistent with those used for the company's GHG emissions inventory. Both cover all operational plants and include scope 1, scope 2 (market-based), and the relevant scope 3 categories, in accordance with the GHG Protocol.

To ensure robust governance and alignment with operational capabilities, KIRCHHOFF Automotive involved key internal stakeholders in the target-setting process. Different departments were consulted to ensure that the targets are both ambitious and feasible. Their input was essential in aligning the targets with the company's long-term strategic direction while also ensuring that they remain feasible from an operational

perspective. At the same time, the targets are based on current assumptions and may need to be revised in the future in response to changes in market availability, logistical conditions, or regulatory requirements.

KA has conducted climate scenario analysis using the IEA Net Zero Emissions by 2050 (1.5°C) transition scenario and the IPCC SSP5-8.5/RCP8.5 high-emissions physical risk scenario. The analysis covers short-, medium-, and long-term horizons (2025, 2030, 2050) and is applied across the entire organization using a qualitative and quantitative approach. These scenarios incorporate key developments across policy, market, technology, environmental, and societal dimensions, including global regulation, carbon pricing, consumer expectations, and technology deployment. The results support the identification of climate-related risks and opportunities and inform the company's decarbonization levers, such as low-emission technologies or energy transition. Details on decarbonization levers and their contributions to the GHG reduction targets are provided under ESRS E1-3.

E1-5 Energy consumption and mix

In 2025, KIRCHHOFF Automotive's total energy consumption amounted to 305,941 MWh, representing a 3.8% increase compared to 2024, primarily due to higher production volumes.

The energy mix remained relatively stable. Fossil energy sources accounted for 51% of total consumption. Within this, natural gas consumption increased, while purchased fossil-based electricity decreased by 10%, supporting a gradual shift in the energy mix (this reduction was compensated by higher consumption of fossil-based heat, resulting in no significant overall decline in this category).

Renewable energy consumption increased to 137,202 MWh, up 8% year-on-year, raising its share to 45%. This development was mainly driven by increased sourcing of renewable electricity as well as a notable rise in self-generated renewable energy, which reached 506 MWh. Electricity from nuclear sources declined to 11,737 MWh, reducing its share to 4% of total energy consumption.

Energy consumption from activities in high climate impact sectors amounted to 305,941 MWh in 2025. Energy intensity for NACE C 29.20 activities increased to 175 MWh per million euro of net revenue (2024: 164 MWh/M€). The net revenue used in the calculation corresponds to the sales figure reported in KIRCHHOFF Automotive's Consolidated Financial Statement, with the full amount attributable to high climate impact sectors.

Table 3. Energy consumption and mix (in MWh).

	2024	2025
Total energy consumption	294,715	305,941
Total fossil energy consumption	150,799	157,001
Fuel consumption from coal and coal products	0	0
Fuel consumption from crude oil and petroleum products	4,814	5,089
Fuel consumption from natural gas	114,176	120,605
Fuel consumption from other fossil sources	7,819	8,147
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	23,989	23,161
Share of fossil sources in total energy consumption	51%	51%
Consumption from nuclear sources	16,688	11,737
Share of consumption from nuclear sources in total energy consumption	6%	4%
Total renewable energy consumption	127,229	137,202
Fuel consumption from renewable sources	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	127,214	136,696
Consumption of self-generated non-fuel renewable energy	15.1	506
Share of renewable sources in total energy consumption	43%	45%
Non-renewable energy production	4,250	1,268
Renewable energy production	15.1	506
Total energy consumption from activities in high climate impact sectors	294,715	305,941
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors	164	175

E1-6 Gross scopes 1, 2, 3 and Total GHG emissions

Table 4. GHG emissions (in tCO₂e).

	2024 (N-1)	2025 (N)	% N / N-1
Scope 1 GHG emissions			
Gross scope 1 greenhouse gas emissions	23,664	24,977	106 %
Percentage of scope 1 GHG emissions from regulated emission trading schemes	N/A	N/A	N/A
Scope 2 GHG emissions			
Gross location-based scope 2 greenhouse gas emissions	62,293	58,728	94 %
Gross market-based scope 2 greenhouse gas emissions	14,001	12,765	91 %
Significant scope 3 GHG emissions			
Total gross indirect (scope 3) GHG emissions	1,674,490	1,640,747	98 %
Percentage of gross scope 3 greenhouse gas emissions	98 %	98 %	
Purchased goods and services	1,451,828	1,436,166	99 %
Cloud computing and data center services	N/A	N/A	
Capital goods	59,063	50,632	86 %
Fuel and energy-related activities	11,965	12,457	104 %
Upstream transportation and distribution	67,567	66,646	99 %
Waste generated in operations	1,792	2,515	140 %
Business travel	2,001	1,970	98 %
Employee commuting	12,380	12,149	98 %
Upstream leased assets	N/A	N/A	
Downstream transportation	36,753	36,457	99 %
Processing of sold products	23,809	19,501	82 %
Use of sold products	N/A	N/A	N/A
End-of-life treatment of sold products	7,332	2,253	31 %
Downstream leased assets	N/A	N/A	
Franchises	N/A	N/A	
Investments	N/A	N/A	
Indirect GHG emissions from imported energy	N/A	N/A	
Indirect GHG emissions from transportation	N/A	N/A	
Total GHG emissions			
Total GHG emissions (location-based)	1,760,446	1,724,452	98 %
Total GHG emissions (market-based)	1,712,155	1,678,489	98 %

	2024 (N-1)	2025 (N)	% N / N-1
GHG emissions intensity, location-based (total GHG emissions per net revenue)	0.98	0.997	2 %
GHG emissions intensity, market-based (total GHG emissions per net revenue)	0.95	0.971	2 %

Overview of scope 1, 2, and 3 emissions

In 2025, KIRCHHOFF Automotive reported a total gross GHG emissions reduction of approximately 2% on a market-based basis compared to 2024.

Compared to the previous year, scope 1 emissions increased to 24,977 tCO₂e, representing a 6% rise, reflecting higher energy consumption. Scope 2 market-based emissions decreased by 9%, driven by the continued procurement of Energy Attribute Certificates (EACs). Scope 3 emissions remain the largest component of KIRCHHOFF Automotive's carbon footprint, amounting to 1,640,747 tCO₂e in 2025, a 2% decrease compared to 2024. This reduction is mainly attributable to lower emissions from purchased goods and services, as well as improvements across several downstream categories, supported by enhanced calculation methodologies.

Changes in the reporting framework

In the reporting year, KIRCHHOFF Automotive updated its reporting boundary to reflect the inclusion of a new production site in San José Iturbide (Mexico), which became operational in 2025. As a result, the definition of the reporting undertaking was adjusted accordingly. This change had a minor effect on the year-on-year comparability of reported GHG emissions, mainly due to the inclusion of additional facility-level data in scope 1 and 2 emissions. The upstream and downstream value chain boundaries remained unchanged. KIRCHHOFF Automotive also confirms that no other significant events or changes in circumstances relevant to GHG emissions occurred between the reporting dates of entities within its value chain and the publication date of the 2025 Financial Statements. Therefore, no post-reporting developments were identified that would materially affect the GHG emissions data disclosed for the reporting period.

Methodology and assumptions

At KIRCHHOFF Automotive, total greenhouse gas emissions are calculated in accordance with the GHG Protocol Corporate Standard, serving as the primary methodology for reporting across scopes 1, 2, and 3.

For scope 1 emissions, Defra (The Department for Environment, Food and Rural Affairs in the UK) conversion factors are applied to ensure consistency with internationally recognized standards.

Scope 2 emissions are reported using both the location-based and market-based approaches. The location-based method applies average national grid emission factors relevant to the countries of operation. The market-based method prioritizes the use of supplier-specific emission factors; where such data is unavailable, the corresponding location-based factor is used instead. Moreover, the market-based method also considers the use of Energy Attribute Certificates for purchased renewable electricity. These certificates include instruments such as Guarantees of Origin (GOs), Renewable Energy Certificates (RECs), and International RECs (I-RECs).

Scope 3 GHG emissions were calculated in accordance with the GHG Protocol Scope 3 Standard. Wherever possible, supplier-specific data was used. Increasing the share of supplier data is a key priority for KIRCHHOFF Automotive, and year by year, efforts are being made to reduce reliance on generic estimation methods. Where supplier or activity-specific data was not available, emissions were estimated using recognized emission factors from publicly available databases, including spend-based models as a fallback method. The spend-based approach was only applied where no primary data could be sourced. The reporting boundary covered all material scope 3 categories included in the 2025 inventory, encompassing upstream activities such as purchased goods and services, capital goods, and transportation, as well as downstream activities like distribution, processing, and end-of-life treatment of sold products. These boundaries reflect KIRCHHOFF Automotive's current operational footprint and data availability and are regularly reviewed to improve data quality over time.

Table 5. Scope 3 categories and their relevance in 2025 .

Scope 3 categories	Relevance in 2025
3.1 Purchased goods and services	Relevant, included in the calculation
3.2 Capital goods	
3.3 Fuel- and energy-related activities (not included in scope 1 or 2)	
3.4 Upstream transportation and distribution	
3.5 Waste generated in operation	
3.6 Business travel	
3.7 Employee commuting	
3.9 Downstream transportation and distribution	
3.10 Processing of sold products	
3.12 End-of-life treatment of sold products	
3.8 Upstream leased assets	Not relevant, excluded from the reporting due to immateriality, lack of reliable data or non-applicability to the business model
3.11 Use of sold products	
3.13 Downstream leased assets	
3.14 Franchises	
3.15 Investments	



E1-7 GHG removals and GHG mitigation projects financed through carbon credits

At present, KIRCHHOFF Automotive does not participate in GHG removal efforts or provide funding for GHG mitigation initiatives via carbon credits. Therefore, no corresponding policies, information, or financial commitments are available for disclosure under this requirement. The company continues to review potential opportunities for GHG mitigation as part of its overarching climate strategy.

E1-8 Internal carbon pricing

KIRCHHOFF Automotive has not yet adopted any internal carbon pricing mechanisms. Consequently, there are no established policies, methodologies, or financial instruments in this area. As such, no quantitative or qualitative disclosures are required under this provision. The company continues, however, to consider the potential role of internal carbon pricing as part of its overall climate strategy.

E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

As part of KIRCHHOFF Automotive's decarbonization strategy, an initial assessment of climate-related risks and opportunities was performed through a comprehensive DMA, completed in the first quarter of 2025 and subsequently reviewed in January 2026. At this stage, two climate-related opportunities were identified as material, deemed likely to occur, and assessed as having a moderate financial impact.

In accordance with the applicable phase-in provisions, the company has elected to postpone the disclosure of financial impacts related to material physical and transition risks, as well as potential climate-related opportunities, in line with the requirements specified under ESRS E1-9.

Resource use and circular economy

E5-1 Policies related to resource use and circular economy

While KIRCHHOFF Automotive has not established a separate policy devoted exclusively to resource use and circular economy practices, its approach to responsible material management and waste reduction is fully integrated into the Environmental and Energy Management Policy, further explained in disclosure ESRS E1-2. Our policy sets out commitments related to responsible material management, including recycling, reuse, efficient consumption of resources, and the sustainable management of natural assets.

Moreover, KA performed a comprehensive DMA encompassing all sustainability topics defined in the ESRS topical standards. This process was also reviewed in January 2026 to confirm its continued relevance and accuracy. As part of the evaluation under ESRS E5 – Resource use and circular economy, one adverse impact related to resource inflows and their utilization was identified. This issue is likewise managed through the Environmental and Energy Management Policy.

KIRCHHOFF Automotive is strongly dedicated to ensuring that the raw materials and minerals used in its products are sourced responsibly. This means that their extraction, processing, transport, and commercialization must not contribute to human rights abuses, health and safety hazards, environmental harm, or violations of applicable laws and regulations. This commitment is explicitly set out in the Sustainable Procurement and Supply Chain Policy, with additional details available in disclosure ESRS S2-1.



In addition, KA's Code of Conduct for Suppliers clearly outlines its expectations toward suppliers in relation to circular economy principles, including the responsible use of sustainable and renewable materials, waste minimization, and the promotion of reuse and recycling initiatives. Further information on this document is provided in disclosure ESRS S2-1.

E5-2 Actions and resources related to resource use and circular economy

At KIRCHHOFF Automotive, circular economy principles are fundamentally integrated into our production activities and product design. The majority of our components are manufactured using highly recyclable materials, primarily steel and aluminum. As the automotive industry advances toward a near-closed-loop system for steel, approximately 90% of steel used globally is recovered for reuse. Steel is particularly notable here because it keeps its core material properties even after being recycled many times, allowing it to consistently deliver reliable, high-quality performance. By embedding these material characteristics into our product development and manufacturing processes, we contribute to resource efficiency and support the transition to a more circular and sustainable value chain.

KIRCHHOFF Automotive acknowledges the essential role that effective material management plays in meeting our long-term sustainability ambitions. To advance this commitment, we continue to strengthen oversight of steel use throughout its entire lifecycle. Our efforts include close engagement with steel producers and the pursuit of early-phase material innovation led by our Research and Development and Hot-forming Competence Teams. Since 2023, our development centers working collaboratively with ArcelorMittal have examined and favorably assessed several newly developed steel grades. These initiatives support ongoing material innovation and contribute to the development of lower-carbon, safety-critical metal structures, reinforcing our commitment to resource efficiency and continuous improvement of product environmental performance.

In response to growing expectations regarding the use of low-emission steel, KIRCHHOFF Automotive has decided to expand its collaboration with additional steel manufacturers. This step aims to further strengthen the company's efforts to reduce CO₂e emissions across its value chain.



Our commitment to resource efficiency goes beyond the selection of materials. Lean manufacturing principles are applied to reduce process waste, while material consumption is continuously monitored against defined technical standards. Where deviations occur, appropriate corrective measures are implemented.

Waste management and segregation

In line with the requirements of ESRS E5 and embedded within our ISO 14001-certified Environmental Management System, all KIRCHHOFF Automotive locations operate under structured and documented waste-management procedures. Waste streams are systematically segregated, clearly labelled according to applicable waste codes, and managed in compliance with relevant legal and operational requirements. Regular training initiatives are conducted to strengthen employee competence and ensure consistent application of waste-segregation practices across all facilities.

Furthermore, KIRCHHOFF Automotive fosters a culture of continuous improvement by encouraging employees to propose

and implement enhancements related to waste reduction and handling efficiency. These actions contribute directly to our efforts to improve resource circularity, reduce environmental impacts associated with waste generation, and support the broader transition toward sustainable resource use.

Creating new value from waste

KIRCHHOFF Automotive highlights its commitment to generating value from waste and advancing circular economy practices. Approximately 90% of the product carbon footprint is currently driven by conventionally produced steel and aluminum; therefore, the company is actively collaborating with suppliers to introduce low- and zero-CO₂ steel into series production. Partnerships with leading steel producers, including ArcelorMittal, thyssenkrupp Steel Europe, SSAB, Stegra, and SPEIRA, support the development of recycled and renewable-based materials, including hot-forming steel. In parallel, KA ensures that steel and aluminum scrap generated in daily operations is consistently recycled. These initiatives contribute to reducing emissions, conserving resources, and strengthening sustainable material management.



Sustainable aluminum for electromobility

In collaboration with our long-standing partner Speira, we have implemented an innovative aluminium alloy for underride protection systems in electric vehicles, combining high technical performance with enhanced sustainability. The newly introduced material contains at least 75% recycled content, significantly reducing the carbon footprint while maintaining the mechanical strength, formability, and weldability required for series production. The transition was successfully completed at our Iserlohn site without any modifications to existing production processes or disruptions to ongoing operations.

By addressing the challenges of increased vehicle weight in electromobility, we leverage aluminium's lightweight and fully recyclable properties to support efficient vehicle design. The optimized alloy currently achieves a CO₂ footprint of approximately 4.88 kg per kilogram of aluminium, with a clear target to reduce this value to 3.2 kg CO₂/kg by 2029 through continuous improvement.

This initiative demonstrates how close collaboration within our supply chain can effectively align environmental responsibility with operational efficiency, while highlighting the role of material innovation in advancing the decarbonization of the automotive industry.

E5-3 Targets related to resource use and circular economy

To promote the sustainable utilization of resources and support the transition toward a circular economy, KIRCHHOFF Automotive actively engages with its suppliers to define and implement targeted voluntary objectives. These initiatives are designed to align with the expectations of key stakeholders, particularly automotive sector clients, who increasingly prioritize sustainability across the supply chain. A primary aim of these efforts is to decrease dependence on primary raw materials by enhancing the share of secondary (recycled) materials incorporated into our products. In doing so, KIRCHHOFF Automotive fosters the development of closed-loop material systems and contributes to the overall reduction of resource consumption.

The target is established in accordance with considerations of technical feasibility and the availability of high-quality secondary materials. It encompasses:

- initiatives to increase the proportion of recycled content in steel and aluminum components,
- measures to reduce the consumption of virgin raw materials through enhanced material efficiency and strengthened supplier collaboration,
- efforts to improve traceability and transparency in material sourcing, ensuring full alignment with circular economy principles.

These actions are designed to support the transition toward decreased reliance on virgin materials and to promote circular resource management, in accordance with the expectations set forth in ESRS E5-4.

These objectives constitute a core element of our overarching strategy to integrate circularity throughout product development, material selection, and manufacturing processes, thereby facilitating the transition to a more sustainable automotive sector.

Through our decentralized management approach, we ensure compliance with regional regulatory requirements while retaining the flexibility to effectively manage the diverse waste streams generated across our sites. A key objective is to enhance waste segregation and minimize the production of mixed waste, thereby reinforcing our capability to manage materials responsibly and promote their recovery and reuse.

E5-4 Resource inflows

In 2025, KIRCHHOFF Automotive used a total of 577,813 tonnes of products and technical materials across its operations. The highest volume was recorded in Europe (341,504 tonnes), followed by North America (218,354 tonnes) and Asia (17,955 tonnes). The total material waste generated amounted to 191,773 tonnes, with Europe again accounting for the largest share (110,042 tonnes).

Types of materials used

The components used in our finished products consist of:

- raw materials,
- bought-in parts (BIPs).

Our products are predominantly manufactured from steel and, to a lesser extent, aluminum. A minor proportion of BIPs consists of components made from plastics or rubber. No biological materials are incorporated in our manufacturing processes

Recyclability and circular economy approach

KIRCHHOFF Automotive develops its products with a clear emphasis on recyclability and efficient material recovery. Steel and aluminum components are designed to be fully remelted and reintroduced into production cycles, thereby supporting circular economy objectives. For the purpose of evaluating the circularity potential and environmental footprint of its products, the company utilizes industry-average recycling rates for these materials.

This methodology provides a robust, consistent, and sector-aligned basis for assessing end-of-life recovery, ensuring transparency and comparability in environmental performance reporting.

Data sources and methodology

Quantitative information on material volumes and associated waste streams is derived from the company's internal ERP system (SAP), which monitors goods receipts and inventory inflows. These data are subsequently combined with industry-recognized recycling rates to evaluate material efficiency and circularity performance within the scope of sustainability reporting.

E5-6 Anticipated financial effects from material resource use and circular economy-related risks and opportunities

In accordance with the transitional provisions, the company has chosen to postpone the disclosure of financial impacts related to resource use, circular economy effects, and the associated risks and opportunities, as allowed under the requirements of ESRs E5-6.

Table 6. Resource inflows (in tonnes).

	Europe		Asia		North America		Total	
	2024	2025	2024	2025	2024	2025	2024	2025
The overall total weight of products and technical materials used	356,863	341,504	13,262	17,955	204,822	218,354	574,947	577,813
The overall total weight of waste from materials used	108,441	110,042	5,717	4,586	70,155	77,144	184,313	191,773



SOCIAL



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Own workforce

S1-1 Policies related to own workforce

We prioritize the protection of human rights, the promotion of freedom of opinion, and the advancement of tolerance – core values explicitly outlined in our guiding framework, Vision & Values. These principles serve as the foundation of our organizational culture and inform our approach to workforce management. We recognize that our sustainable competitive advantage resides not in technology, which is widely available, but in the dedication, expertise, and continuous development of our highly skilled employees.

As a result of our DMA, assessed both at its initial implementation and during its review in 2026, we identified the key sustainability matters most relevant to our workforce. These matters are actively addressed through our internal policies and practices. These include:

- working conditions (health and safety),
- privacy,
- diversity,
- training and skills development.

We acknowledge that some adverse impacts – while currently more potential than actual – exist within our workforce and require proactive management. These issues have been identified as material through our DMA and are actively addressed through our internal policies and practices. These include:

- injuries due to repetitive work and hazards related to machine operation,
- underrepresentation of women in management positions,
- breach of employee data.

We have identified the ongoing expansion of training and skills development programs as a significant opportunity. Accordingly, we are intensifying initiatives to capitalize on this potential, aiming to enhance employee performance, well-being, and retention, which in turn supports greater productivity and lowers reliance on external recruitment.

Our internal policies demonstrate our commitment to workforce-related matters by clearly outlining our responsibilities to employees and maintaining high standards. These policies are continuously reviewed and updated to respond to regulatory developments, stakeholder expectations, and, above all, the changing needs of our workforce.

Employee well-being, safety, rights, and development are central to our policies, with continuous workforce feedback guiding their ongoing refinement. Feedback from workforce – collected via formal channels and ongoing engagement – plays a vital role in shaping and refining our approach.

We adhere to international standards, legal frameworks, and stakeholder guidance – including the UN Global Compact and sector-specific initiatives – to ensure that our policies consistently align with evolving expectations regarding human rights, labor conditions, and transparency across the value chain.

Human Rights Policy

KIRCHHOFF Automotive's Human Rights Policy defines the company's commitments to responsible business conduct and the promotion of workforce well-being.

The company is committed to:

- Upholding human and labor rights in line with the UN Guiding Principles on Business and Human Rights (UNGPs), ILO Core Conventions, and OECD Guidelines for Multinational Enterprises.
- Ensuring equal opportunity and preventing discrimination or harassment, regardless of gender, age, ethnicity, religion, disability, sexual orientation, or other personal characteristics.
- Enforcing a zero-tolerance for forced labor, child labor, and human trafficking across all operations and the supply chain.
- Supporting the rights of employees to associate freely and engage in collective bargaining.
- Providing safe and healthy working environments through proactive risk management and comprehensive occupational safety systems.
- Guaranteeing access to effective and confidential grievance mechanisms to address concerns and provide remedy.

KIRCHHOFF Automotive's Human Rights Policy was developed with input from relevant departments and approved by the Executive Board. Responsibility for implementing and maintaining this policy lies with the Global HR Director and Human Rights Officer, who ensures its accessibility to all stakeholders.

The policy applies globally across all KIRCHHOFF Automotive operations, including suppliers and business partners, and is communicated via the website, intranet, and learning management system. It has been translated into all local languages to ensure broad awareness and effective implementation.

Occupational Health & Safety Policy

KIRCHHOFF Automotive's Occupational Health & Safety Policy emphasizes our commitment to providing a safe and healthy working environment for all employees and stakeholders. It is a key element of our responsible business practices and forms an integral part of our broader environmental and occupational health and safety management system. KA is committed to:

- Preventing workplace accidents and safeguarding employee well-being through a comprehensive health and safety management system aligned with ISO 45001.
- Implementing proactive safety measures, including regular risk assessments, mandatory safety training, incident reporting procedures, and continuous improvement programs.
- Promoting a strong safety culture through employee engagement, awareness initiatives, and clear accountability at all levels of management.
- Ensuring consistent application of safety policies across all global locations, with compliance monitored through internal audits and performance indicators.

As a family-owned business for generations, we strongly uphold the principle that everyone should return home safely, reflecting our belief that safety is a shared responsibility and a core aspect of our corporate values. Our Health & Safety Policy applies to all individuals on company premises, including KIRCHHOFF Automotive employees, customers, suppliers, vendors, consultants, contractors, and agents conducting company-related work. The policy is clearly communicated through internal channels, such as the intranet and learning management system, and is also made accessible to all relevant stakeholders to ensure awareness, understanding, and compliance.

Governance responsibilities are clearly defined, with the Global Health and Safety Manager leading implementation and the Executive Board serving as the decision-making and approving authority.

Alignment with international standards and due diligence

Our internal policies are fully aligned with key international frameworks that set standards for responsible business conduct, ensuring that principles such as non-discrimination, fair wages, freedom of association, and safe working conditions are upheld across all operations and throughout our supply chain.

- UN Guiding Principles on Business and Human Rights,
- ILO Core Labour Standards,
- OECD Guidelines for Multinational Enterprises,
- UN Global Compact principles.

KIRCHHOFF Automotive's Code of Conduct (CoC), Human Rights Policy, Occupational Health and Safety Policy and Code of Conduct for Suppliers operationalize these standards across our organization and supply chain. These instruments are also integrated into our risk management and due diligence procedures, including:

- regular internal and external assessments,
- mandatory training for employees and suppliers,
- monitoring mechanisms to ensure compliance,
- a system of accountability and ethical conduct.

For details on our approaches about consideration of key stakeholder interests in setting policy, we encourage you to review ESR5 2 SBM-2.



S1-2 Processes for engaging with own workers and workers' representatives about impacts

KIRCHHOFF Automotive implements processes to engage its workforce and their representatives in discussions about actual and potential impacts on working conditions and human rights. The company utilizes both formal and informal communication channels to promote transparency and encourage open dialogue:

- Employee forums: Held regularly to provide a platform for open discussions on workplace matters and employee expectations. These activities foster communication across all levels, including frontline and production staff.
- Global Employee Satisfaction Survey: Conducted every two years, this structured survey gathers feedback on communication, inclusion, job satisfaction, managerial responsiveness, and overall workplace culture.
- Exit interviews: Structured exit interviews with departing employees are conducted to gain insights into their experiences and identify opportunities for improvement.
- Anonymous surveys: Incorporate demographic questions (e.g. gender, age, job level) to identify disparities in employee experiences and perceptions.

KIRCHHOFF Automotive actively engages diverse workforce groups to ensure inclusive representation in decision-making and the management of workplace impacts. These groups include:

- employees from production and technical area,
- employees from administrative and engineering areas, as well as management roles,
- employee representatives and works councils,
- trade union members,
- employees from various departments and levels through local initiatives such as "KONNECT Direct Talks" (Portugal) and "Hot Chair" (Hungary),
- employees at the end of their employment, through structured exit interviews,

- employees from underrepresented or vulnerable groups, including women, people with disabilities, and migrant workers.

The feedback gathered through these engagement mechanisms is instrumental in shaping KIRCHHOFF Automotive's approach to responsible workforce management and impact mitigation. Specifically, it is used to:

- shape HR policies and workplace practices,
- strengthen occupational health and safety measures,
- advance inclusion and diversity strategies,
- identify labor-related risks in the value chain through supplier assessments, audits, and on-site interviews that inform corrective actions and training programs.

At KIRCHHOFF Automotive, the Vice President Human Resources holds operational responsibility for ensuring workforce engagement and for using the resulting insights to guide the company's approach to impact management.



Table 7. Engagement with own workforce.

No.	Stage of engagement	Type of engagement	Frequency
1	Onboarding/early employment	Welcome briefings, policy orientation, informal talks	Upon hiring
2	During employment	Employee forums and surveys	Annually or biennially
3	During employment	"KONNECT Direct Talks" (Portugal)	Monthly
4	During employment	"Hot Chair" meetings (Hungary)	Periodic (by department)
5	During employment	Works council consultations, one-on-one discussions	As needed
6	At exit	Exit interviews	Upon end of employment



S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns

KIRCHHOFF Automotive is dedicated to providing or supporting effective remedies whenever it causes or contributes to significant negative impacts on its workforce. This commitment is reflected in the company's Human Rights Policy, Whistleblowing Policy, and CoC, and aligns fully with the UN Guiding Principles on Business and Human Rights.

KIRCHHOFF Automotive maintains a robust and independent whistleblowing system, accessible to all employees and third parties, including suppliers and other external stakeholders. This system is:

- centrally managed and available in all countries of operation,
- offered in local languages,
- supported by multiple secure reporting channels (digital, written, and in-person),
- complemented by local Compliance Delegates, a corporate Compliance Officer, and an independent Business Ethics Ombudsman.

When a potential or actual violation is identified, KIRCHHOFF Automotive promptly initiates a structured remediation process. The process begins with a case review led by the Compliance Officer or designated Compliance Delegates, who conduct impartial and confidential investigations. Depending on the case, relevant subject matter experts may also be involved. Safeguards against retaliation for all individuals reporting concerns are formally established in the company's Whistleblowing Policy and Code of Conduct.

The main goal is to stop, prevent, or reduce the negative impact and to remedy any harm suffered by affected individuals. Remedial actions are designed to suit the specific circumstances and tackle the root causes of the issue.

The effectiveness of each remedy is assessed through a structured compliance and oversight process. This includes:

- evaluating whether the impact has been resolved,
- verifying that corrective actions have been implemented,
- gathering feedback from affected employees to determine whether the remedy was satisfactory, and concerns were fully addressed,

- monitoring recurrence of similar incidents to assess whether systemic issues have been resolved.

Outcomes and follow-up actions are reported to the Risk and Compliance Committee, which assesses the effectiveness of the response and suggests improvements as needed.

KA ensures that grievance and reporting channels are:

- widely communicated and easily accessible across all workplaces,
- designed to protect confidentiality and prevent retaliation,
- supported by regular internal communication campaigns and mandatory e-learning modules to raise awareness and build trust.

All concerns are tracked through a centralized and secure case management system. Each case is:

- logged and assigned for investigation,
- monitored from initial report to resolution,
- documented with key details such as an issue type, investigative steps, timeline, outcome, and corrective actions.

To ensure the effectiveness of its grievance mechanisms, KIRCHHOFF Automotive regularly evaluates:

- resolution rates and processing times,
- recurrence of similar issues,
- usage trends and accessibility,
- employee satisfaction with the process.

These assessments drive ongoing enhancements to the system and strengthen the company's dedication to fairness, transparency, and accountability.

Preventive measures and remedial actions to specific IROs are explained in section ESR5 S1-4.

S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

At KIRCHHOFF Automotive, we understand that the well-being, engagement, and fair treatment of our employees are essential to our long-term success. We adopt a proactive and systematic approach to identifying and addressing significant impacts on our workforce, managing related risks and opportunities, and continuously assessing the effectiveness of our initiatives.

Taking action on material impacts

Our commitment to upholding and advancing the rights and well-being of our workforce is firmly embedded in our Human Rights Policy, Code of Conduct, and compliance systems. When actual or potential adverse impacts are identified – whether through whistleblower channels, internal audits, employee feedback, risk assessments, or engagement processes – we respond promptly and in a structured manner.

Each case is evaluated by local Compliance Delegates or HR representatives to determine its severity, root cause, and urgency. In more complex situations, the Compliance Officer and relevant subject-matter experts are engaged to ensure a comprehensive and impartial review. Based on the findings, we implement appropriate corrective or preventive measures, which may include improvements to working conditions, targeted training programs, disciplinary actions, or policy updates. Where an issue indicates a broader systemic risk, company-wide measures may also be initiated.

All actions are tracked, and their outcomes are monitored over time using HR data, compliance reports, and feedback from affected employees. Oversight is provided by our Risk and Compliance Committee, ensuring that our responses are not only effective but also aligned with the UN Guiding Principles on Business and Human Rights and other relevant international standards.

Managing risks and opportunities

Our approach to managing workforce-related risks and opportunities is built on strong collaboration across multiple internal functions. The Human Resources department plays a key role by leading efforts in employee development, diversity and inclusion, training, engagement, and well-being. It tracks performance and employee satisfaction through structured surveys, exit interviews, and performance evaluations, using these insights to inform decisions and shape initiatives.

The compliance function, comprising both corporate and local representatives, oversees grievance mechanisms and whistleblower processes. It ensures that all concerns are handled confidentially, investigated thoroughly, and resolved fairly without risk of retaliation. At the same time, the Risk and Compliance Committee tracks cross-functional trends, identifies systemic risks, and recommends broader actions where necessary.

Workplace safety is a key priority. Our Health & Safety teams carry out regular risk assessments and implement occupational safety programs in line with international standards such as ISO 45001. To support these efforts, we dedicate appropriate human, financial, and technological resources, including trained personnel at each site, annual budgets for training and safety initiatives, and investments in digital solutions such as our new global HR IT system.

Evaluating effectiveness

We are committed to ensuring that our actions lead to tangible, measurable outcomes for our workforce. The effectiveness of our initiatives – such as the Human Rights Policy, training and development programs, diversity initiatives, and grievance mechanisms – is assessed using a combination of quantitative and qualitative methods.

We use metrics such as training participation rates, employee satisfaction indices, and HR performance indicators to monitor progress. In parallel, we gather employee feedback through

local engagement formats, including “KONECT Direct Talks” in Portugal and “Hot Chair” sessions in Hungary, as well as through works councils and exit interviews. These feedback loops help us understand how our measures are perceived and whether they are delivering the intended benefits. This ongoing evaluation process enables us to adjust our approach as needed and supports continuous improvement.

Pursuing workforce-related opportunities

Beyond mitigating risks, we actively pursue opportunities to strengthen our workforce as a driver of resilience, innovation, and long-term value. A key initiative is the implementation of our global HR IT system, which delivers integrated, real-time insights into workforce planning, performance management, training needs, and diversity metrics. This system enables us to identify skill gaps early, nurture high-potential talent, and ensure fair access to development opportunities across all locations.

We also invest in expanding our e-learning platforms to make training more accessible and tailored to employees’ specific roles and needs. These platforms support upskilling, especially for employees in production roles and those requiring targeted competency development.

Aligned with our commitment to a just transition toward a climate-neutral economy, we are proactively preparing our workforce for evolving skill requirements, production processes, and regulatory expectations. This includes reskilling and upskilling initiatives aimed at future-proofing our employees and enhancing our organizational agility.

Through these comprehensive and coordinated efforts, KIRCHHOFF Automotive aims to ensure that our internal practices foster a safe, respectful, and inclusive work environment while effectively addressing workforce-related risks and opportunities. We remain committed to continuous improvement, transparency, and accountability in all aspects of workforce management.

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

At this stage, KIRCHHOFF Automotive has not established formal global targets for managing material negative impacts, promoting positive impacts, or addressing key workforce-related risks and opportunities.

As part of the ongoing enhancement of workforce data management practices, in 2025 KIRCHHOFF Automotive implemented a dedicated global HR system designed to collect, process, consolidate, and analyze workforce data across all locations. This system ensures consistent, high-quality, and comparable information on key workforce indicators, supporting more effective decision-making and enhanced transparency throughout the organization.

This foundational system serves as essential prerequisite for establishing relevant, measurable, and realistic global targets that align with the company's strategic objectives while being tailored to the diverse contexts of its worldwide operations.

In the meantime, local targets and initiatives continue to steer workforce-related efforts at the site level, reflecting regional priorities and operational realities.

KIRCHHOFF Automotive is committed to establishing clear global targets in the near future – backed by a robust data infrastructure and aligned with its sustainability policies – to ensure that progress can be consistently measured and transparently reported.



S1-6 Characteristics of the undertaking's employees

The data presented under this disclosure relates to our employees, defined as individuals who have an employment relationship with KIRCHHOFF Automotive in accordance with applicable national laws and practices. The figures are reported as headcount (HC) at the end of the reporting period. Headcount represents the total number of individuals, irrespective of working hours, contract type, or full-time equivalent (FTE) status. Each employee is counted as one headcount, regardless of whether they work full-time, part-time, or on a fixed-term or permanent basis. Apprentices and interns are also included.

In 2025, the total reported number of employees amounted to 7,623. During the reporting period, headcount reached 7,735. Over the same period, 1,248 employees left the organization, resulting in a turnover rate of 16.13%. We continuously track turnover across different employee groups to support the ongoing improvement and adaptation of our retention strategies.

The employee headcount is consolidated differently from other data presented in the Sustainability Report and the Financial Statement. This constitutes an exception to the general consolidation approach, as the headcount includes employees from KA France as well as interns, who are not included within the financial consolidation scope.

Approximately 64% of our employees are located in Europe and Asia, while 36% work in North America.

Data was collected from global the Human Resources Information System (HRIS) and verified locally for the 2025 financial year and subsequently consolidated. In 2025, 92% of employees had a permanent employment contract, and almost 99% worked full-time.

Table 9. Number of employees by contract type, broken down by region.

	KAEA		KANA		Total	
	2024	2025	2024	2025	2024	2025
Number of employees	4,895	4,856	2,873	2,767	7,768	7,623
Permanent employees	4,276	4,281	2,867	2,752	7,143	7,033
Temporary employees	619	575	6	15	625	590
Non-guaranteed hours employees	0	0	0	0	0	0
Number of full-time employees	4,809	4,762	2,871	2,765	7,680	7,527
Number of part-time employees	86	94	2	2	88	96

Table 8. Gender distribution.

Gender	2024	2025
Female	1,778	1,777
Male	5,990	5,846
Other	0	0
Not disclosed	0	0
Total	7,768	7,623

Table 10. Number of employees by contract type, broken down by gender.

	Female		Male		Other		Not disclosed		Total	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Number of employees	1,778	1,777	5,990	5,846	0	0	0	0	7,768	7,623
Permanent employees	1,647	1,638	5,496	5,395	0	0	0	0	7,143	7,033
Temporary employees	131	139	494	451	0	0	0	0	625	590
Non-guaranteed hours employees	0	0	0	0	0	0	0	0	0	0
Number of full-time employees	1,710	1,707	5,970	5,820	0	0	0	0	7,680	7,527
Number of part-time employees	68	70	20	26	0	0	0	0	88	96



The employee-related data presented in this report are primarily derived from our Human Resource Information System (HRIS) via month-end reporting. These figures have been carefully verified and approved by the respective local HR departments, based on their continuous daily updates of employee records within the system.

In addition to the HRIS, certain data have been sourced directly from local payroll and time management systems to ensure both accuracy and completeness.

The headcount data encompasses individuals holding one of the following employment statuses: active employees (standard working status), employees on leave (including long-term absences under a valid employment contract, such as medical leave or phased retirement), and employees marked as terminated with a future termination date (i.e., individuals in their notice period as of the end of the reporting period).

All contract types are included within the scope of this reporting, including fixed-term and permanent contracts, as well as regular employment, apprenticeships, and internships.

Table 11. Number of employees by country.

Country	2024	2025
Germany	1,273	1,250
Poland	1,777	1,818
Portugal	573	530
Spain	31	15
Ireland	42	38
Hungary	678	712
Romania	179	195
Canada	678	683
USA	1,340	1,262
Mexico	855	822
China	337	293
France ⁽¹⁾	5	5
Total	7,768	7,623

⁽¹⁾ In Financial Statement, KA France employees are excluded. In SR24 and SR25 HR data KA France employees are included in total calculation.

S1-7 Characteristics of non-employees

Non-employees contribute significantly to KIRCHHOFF Automotive. In most of our global locations, non-employees are engaged through temporary employment agencies. While they are not directly employed by KA, they work under our supervision and are fully integrated into our day-to-day operations.

They are engaged in development activities, participate in a range of internal and external training programs, and are often considered for potential transition into permanent roles.

As of the end of the 2025 reporting period, a total of 365.27 non-employees were working at KIRCHHOFF Automotive.

The data for non-employees is calculated using the FTE methodology and based on information compiled from local HR departments at each site. The consolidated information originates from the official December month-end report 2025.

This approach converts the working hours of non-employees into standardized full-time equivalents, reflecting their proportional contribution to the overall workforce. As a result, non-employees are reported on an FTE basis, providing a more consistent view of the actual workforce capacity engaged.



Table 12. Characteristics of non-employees in KIRCHHOFF Automotive workforce.

	2024	2025
Total number of non-employee workers in own workforce, at the end of reporting period	512	365.27 ⁽¹⁾
Self-employed workers	0	0
Workers provided by undertakings primarily engaged in employment activities	512	365.27 ⁽¹⁾

⁽¹⁾ Data calculated using FTE methodology.

S1-9 Diversity metrics

Workforce diversity is a key driver of innovation and organizational resilience. At KIRCHHOFF Automotive, fostering an inclusive workplace and ensuring equal opportunities – irrespective of age, gender, gender identity, sexual orientation, ethnicity, religion, or lifestyle – form an integral part of our sustainability strategy.

To uphold these principles and mitigate the risk of discrimination, all new employees are required to complete training on the company's Code of Conduct as part of the onboarding process. The training explicitly prohibits discrimination, harassment, and any form of inappropriate or disrespectful behavior, reinforcing our commitment to maintaining a safe, respectful, and inclusive working environment for all employees.

Age demographics

Monitoring the age profile of our workforce is a key element of effective human capital management, supporting strategic workforce planning, succession readiness, and the advance-

ment of an inclusive workplace. KA maintains a balanced age distribution, which facilitates knowledge transfer, fosters innovation, and contributes to the long-term resilience and sustainability of the organization.

In 2025, the age structure of KIRCHHOFF Automotive's workforce remained well balanced. Employees under the age of 30 accounted for 15% of the workforce (1,107 employees), while 57% were aged between 30 and 50 (4,351 employees), and 28% were over 50 years of age (2,165 employees). This distribution is consistent with the previous reporting period, indicating stability in workforce demographics.

The balanced age profile supports the effective integration of experience, expertise, and fresh perspectives, strengthening innovation capacity and organizational resilience. Detailed information on employee age structure is presented in table 13.

Top management diversity

In 2025, women accounted for 23.3% of the company's total workforce, while their representation in top management –

defined as one or two levels below the supervisory bodies and KA Global Officers – was 18.5%. This suggests that the gender composition at the leadership level is broadly consistent with the overall gender distribution within the organization.

While the automotive sector has traditionally been male-dominated, KIRCHHOFF Automotive is actively expanding opportunities for women in senior roles. The small gap between overall workforce and leadership representation indicates that women increasingly have access to career advancement. This trend underscores the company's commitment to fostering an inclusive culture and developing diverse leadership.

Other aspects of top management diversity are presented in section ESRS 2 GOV-1.

Table 13. Number and percentage of employees by age.

Number of employees	2024	2025
Under 30 years old	1,187	1,107
Percentage of employees under 30 years old	15%	15%
Between 30 and 50 years old	4,410	4,351
Percentage of employees 30 and 50 years old	57%	57%
Over 50 years old	2,171	2,165
Percentage of employees over 50 years old	28%	28%

Table 14. Number and percentage of employees in top management level by gender.

Top management level	2024	2025
Number of female	5	5
Percentage of female	19%	19%
Number of male	22	22
Percentage of male	81%	81%
Number of other gender	0	0
Percentage of other gender	0%	0%
Number of not disclosed	0	0
Percentage of not disclosed	0%	0%
Total	27	27

S1-13 Training and skills development metrics

Engaged and highly skilled employees are a key driver of KIRCHHOFF Automotive's success. The company provides a wide range of internal career and development opportunities, enabling each employee to fully realize their potential.

In 2025, the share of employees participating in regular performance and career development reviews reached 85.21%, with similar participation levels observed among women (84.46%) and men (85.41%). At the same time, KA maintained a strong focus on employee development, with an average of 24.73 training hours per employee. Female employees completed an average of 23.30 training hours, while male employees reached 25.16 hours.

It should be noted that non-employees are excluded from our Employee Development Process (EDP), while interns and apprentices are included in training-related metrics.

To support long-term performance and employee engagement, KIRCHHOFF Automotive focuses on continuous development and lifelong learning. Through a structured and inclusive approach to career development, the company enables employees worldwide to build skills, grow professionally, and prepare for future roles. This commitment is reflected in a set of global and local programs designed to support development at every career stage.

We offer employees numerous lifelong learning opportunities worldwide. Key global HR programs include:

- Local Leadership Development Program – designed for current and future leaders. It consists of six modules that define clear expectations for responsible leadership at KIRCHHOFF Automotive.
- KATE (KIRCHHOFF Automotive Talent Education) – a program for identifying and developing early-career talents preparing for management or expert roles. Implemented in several countries, it has included 145 employees so far, with nearly half promoted afterward – confirming its effectiveness and long-term impact.

- EDP – a company-wide process covering 100% of employees, focused on competency and behavior assessment and goal setting. It supports transparent career development, self-improvement, and open discussions with managers about growth opportunities.
- KIRCHHOFF Automotive Academy – a global initiative that standardizes training content across departments and provides unified e-learning materials.
- Tuition Reimbursement – a local, country-specific program offering partial reimbursement for courses that help employees enhance their professional skills.

Table 15. Training and skills development metrics.

	Female		Male		Other		Not disclosed		Total	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Percentage of employees that participated in regular performance and career development reviews	Not collected	84.46%	Not collected	85.41%	Not collected	N/A	Not collected	N/A	Not collected	85.21%
Average number of training hours per employee	Not collected	23.30	Not collected	25.16	Not collected	N/A	Not collected	N/A	Not collected	24.73

S1-14 Health and safety metrics

Ensuring the health and safety of our employees – and all individuals associated with our organization – is a core value reflected in KIRCHHOFF Automotive's Vision, Values, and Code of Conduct. We are committed to advancing the development and well-being of our people, actively promoting their health, safety, and overall satisfaction. Our daily objective is clear: to ensure that every employee returns home safely. We also extend these expectations to our supply chain, emphasizing high standards in health and safety practices.

KIRCHHOFF Automotive remains dedicated to continuously improving its occupational health and safety performance through proactive risk management, active workforce engagement, and the consistent adoption of best practices across all plants.

In 2025, several noteworthy initiatives were undertaken to strengthen health and safety outcomes, providing clear examples and tangible evidence of the company's strong commitment to the H&S area. These efforts reflect a proactive approach to risk prevention, continuous improvement, and the promotion of a safety-first culture across all operations.

Health and safety workshop

A cross-functional workshop bringing together HR and HSE teams from across North America focused on strengthening the company's culture of safety, well-being, and collaboration. Participants engaged in knowledge-sharing sessions, best practice exchanges, and collaborative problem-solving aimed at improving health, safety, and environmental performance across sites. The workshop combined strategic discussions with practical learning, including analysis of workplace risks and opportunities for continuous improvement in operational



standards. Strong emphasis was placed on proactive safety culture, with a shared ambition of reducing workplace incidents and achieving zero reportable injuries. The initiative also reinforced team cohesion and engagement, supporting a holistic approach to employee well-being and operational excellence.

Leadership workshop tackles workplace stress

Our management teams in Aurora participated in a stress management workshop focused on developing mindfulness-based leadership skills and improving responses to workplace pressure. The session provided practical tools to distinguish between positive and negative stress, apply the concept of control versus influence, and use techniques for emotional regulation and effective communication. Overall, the training aimed to enhance leadership capability and support employee well-being by fostering more conscious and constructive approaches to stress.



The data in table 15 highlights the KA's ongoing efforts to strengthen workplace safety mitigating the effects of occupational incidents.

In 2025, 99.4% of KA's own workforce working in the manufacturing plants was covered by a Health & Safety Management System based on legal requirements and/or recognised standards (ISO 45001) or guidelines. Non-employees working on undertaking's sites were fully covered (100%) by the Health & Safety Management System, reflecting our continued commitment to ensuring a safe and healthy working environment for all individuals present. While working in or visiting plants, subcontractors and visitors are also covered by the Health & Safety Management System.

Non-employee data for 2024 was not reported separately, as they were included within the employee category for reporting purposes in that year. The number of recordable work-related accidents amounted to 124 cases for KA's own workforce and 3 cases for non-employees. The corresponding accident frequency rate was 9.26 per one million hours worked for employees and 3.20 for non-employees. Cases of work-related ill health are included within the overall number of recordable work-related accidents for both employees and non-employees.

The total number of days lost as a result of work-related injuries, work-related ill health, and fatalities was 1,927 for KA's own workforce and 11 for non-employees. Across both reporting periods, no fatalities were recorded among employees and non-employees in relation to work-related injuries or work-related ill health.

Methodological note: The methodology for calculating the number of non-employees changed in 2025. In 2024, non-employees were assessed and reported based on headcount, whereas in 2025 they are calculated and reported on a FTE basis. Therefore, the data for these two reporting periods are not directly comparable and should not be interpreted as equivalent.

Table 16. Health and safety related metrics.

	Employees	
	2024 ⁽¹⁾	2025
Percentage of own workers who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	99.6%	99.4%
Number of fatalities in own workforce as result of work-related injuries and work-related ill health	0	0
Number of fatalities in own workforce as result of work-related injuries	0	0
Number of fatalities in own workforce as result of work-related ill health	0	0
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	0	0
Number of fatalities as result of work-related injuries of other workers working on undertaking's sites	0	0
Number of fatalities as result of work-related ill health of other workers working on undertaking's sites	0	0
Number of recordable work-related accidents for own workforce	165	124
Rate of recordable work-related accidents for own workforce	11.20	9.26
Number of cases of recordable work-related ill health of own workforce	Included in number of recordable work-related accidents for own workforce	Included in number of recordable work-related accidents for own workforce
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	2,748	1,927
Total hours worked	14,733,897	13,395,381

S1-17 Incidents, complaints and severe human rights impacts

No severe human rights incidents (e.g. forced labor, human trafficking or child labor) were identified in the reporting period.

⁽¹⁾ In the Sustainability Report 2024, data for employees and non-employees were calculated on a combined basis.

Workers in the value chain

S2-1 Policies related to value chain workers

We recognize that a resilient and responsible value chain is essential for the long-term success of our company and for supporting the sustainable development of the automotive industry.

Our commitment extends beyond our direct operations and includes all stages of the value chain. In certain areas of our supply chain, workers may face challenging working conditions, including potential exposure to hazardous substances, heavy machinery, or insufficient occupational health and safety practices.

Our policies are therefore designed to address these risks by promoting improved working conditions across the value chain. By integrating these principles into our operations and supplier relationships, we aim to minimize the potential for adverse impacts on workers. In the development of our value chain-related policies, KIRCHHOFF Automotive considers the perspectives of key stakeholders, including customers, suppliers, and regulatory authorities.

Customer expectations are particularly significant and reflected in KA requirements, which are communicated throughout the supply chain to promote shared standards and responsible practices within the automotive industry. The annual review of our policies involves representatives from multiple departments, including Procurement, GRC, CSR&S, and Sales. This cross-functional approach helps ensure that our policies remain practical, relevant, and aligned with stakeholder expectations.

Furthermore, our policies are informed by internationally recognized frameworks and initiatives, such as the UN Global Com-

pact, the OECD Due Diligence Guidance, and relevant industry working groups. By incorporating these standards, we ensure that our policies continue to evolve in line with global expectations regarding human rights, labor standards, and transparency.

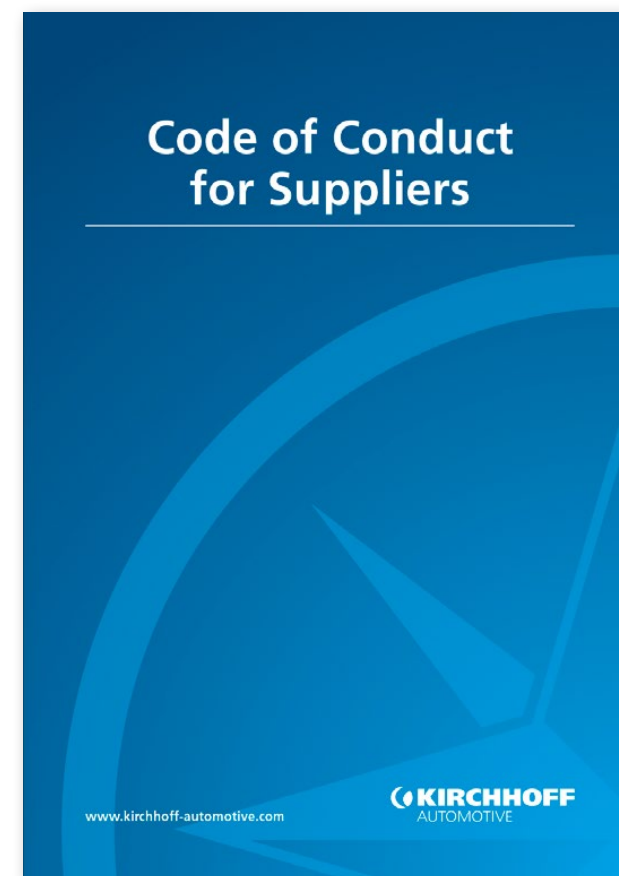
Code of Conduct for Suppliers

KIRCHHOFF Automotive seeks to develop long-term, mutually beneficial relationships with its suppliers, grounded in shared values and responsible business conduct. These expectations are defined in the Code of Conduct for Suppliers. Suppliers, together with their subcontractors, are required to formally acknowledge and comply with the provisions of this document.

This document is aligned with the Automotive Sustainability Guiding Principles developed by AIAG and Drive Sustainability. It addresses key areas including human rights, working conditions, business ethics, and environmental responsibility. Its provisions apply to all external parties acting on behalf of KIRCHHOFF Automotive, including vendors, consultants, contractors, and agents. Suppliers are expected not only to comply with these requirements but also to actively promote and uphold these standards throughout their own value chains.

Responsibility for developing and maintaining the policy framework lies with the GRC department, while the Procurement department oversees its operational implementation.

Code of Conduct for Suppliers is subject to final approval by the Management Board. Moreover, is available both on the internal intranet and the company's external website. In addition, it is distributed to suppliers via the JAGGAER platform as part of the supplier onboarding and qualification process.



Sustainable Procurement and Supply Chain Policy

KIRCHHOFF Automotive is committed to conducting procurement activities in a responsible manner. Our company follows a continuous improvement approach aimed at identifying, assessing, and reducing potential environmental, social, and economic impacts associated with its purchasing activities.

The Sustainable Procurement and Supply Chain Policy reflects the company's core values and is aligned with internationally recognized frameworks, including the OECD Due Diligence Guidance for Responsible Business Conduct and the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

This policy applies to all employees of KIRCHHOFF Automotive, with particular relevance for individuals involved in procurement and purchasing decisions. It applies to all procurement activities and company-funded purchases in areas where KIRCHHOFF Automotive is able to exert influence.

The Global Executive Vice President Procurement is responsible for the ownership of the policy, while final approval is granted by the Management Board. Both the corporate and local management boards are committed to ensuring that adequate resources are available to support the effective implementation of the policy. Day-to-day operational execution is overseen by the Procurement department. The policy is accessible to employees through the company intranet, ensuring that staff members can refer to its guidance when carrying out their responsibilities



Policy Statement on Human Rights

The Policy Statement on Human Rights supports our due diligence framework and is intended to prevent, reduce, and respond to potential negative impacts on human rights.

KIRCHHOFF Automotive is dedicated to protecting the human rights of all stakeholders impacted by its activities and seeks to adhere to internationally recognized human rights standards and regulations.

This statement is a core element of our Human Rights Policy framework and is accessible to all relevant stakeholders, inter-

nally through the intranet and externally via our corporate website.

We strictly prohibit any form of forced or compulsory labor, debt bondage, human trafficking, and modern slavery, including practices comparable to slavery, servitude, or serfdom.

We further do not tolerate any form of exploitation or workplace oppression, including economic abuse and child labor. For further information regarding how key stakeholder interests are considered in policy development, please see ESR5 2 SBM-2.

S2-2 Processes for engaging with value chain workers about impacts

Engagement with value chain workers

The engagement of value chain workers is an integral part of responsible business conduct and a key component of KIRCHHOFF Automotive's approach to managing social impacts across its operations. While we place particular emphasis on the rights and well-being of our own employees, we also endeavor to understand and address the concerns of workers throughout the upstream and downstream value chains. This commitment is implemented through both direct and indirect actions.

We conduct regular (annual) social risk assessments at supplier level, with particular attention to labor practices and occupational health and safety. These assessments are an integral part of our supply chain due diligence framework and support the identification and mitigation of potential adverse impacts on workers.

We take part in multi-stakeholder initiatives such as Drive Sustainability, the Responsible Supply Chain Initiative, and the Value Balancing Alliance. Through these collaborations, we promote aligned engagement practices, including interaction with value chain workers, and contribute to the development of shared tools and methodologies aimed at improving working conditions and transparency.

Primary operational responsibility for incorporating value chain worker perspectives into due diligence processes lies with the Procurement department. This work is supported by the GRC function, the HR Officer, and the CSR&S team, all reporting to the CFO, thereby ensuring executive oversight and cross-functional coordination.



If required, concerns and findings relating to worker impacts may be referred to the Compliance and Risk Committee, which ensures additional oversight and provides strategic guidance on corrective actions.

Key collaborative platforms for worker engagement

- **Responsible Supply Chain Initiative (RSCI)**

As part of its membership in RSCI, KIRCHHOFF Automotive actively supports the development of a sector-specific standard. A notable feature of this initiative is the direct engagement with workers during the audit process. Structured on-site employee interviews are a formal component of RSCI assessments, ensuring that workers' voices are included in evaluating working conditions and human rights compliance.

- **Drive Sustainability (Drive+)**

Through Drive+, we cooperate with leading automotive manufacturers and suppliers to advance sustainability perfor-

mance across the supply chain. The initiative prioritizes human rights, labor standards, and environmental responsibility, and promotes capacity building, joint risk assessments, and stakeholder engagement, including dialogue with NGOs and worker representatives. This reinforces our ability to align with internationally recognized frameworks and worker-oriented expectations.

- **Value Balancing Alliance (VBA)**

As a member of VBA, we contribute to the development of methodologies that convert environmental and social impacts into comparable financial metrics. These include measures relating to labor practices, community impact, and human capital, supporting more transparent and sustainable decision-making. The VBA framework underscores the importance of embedding social value – including that arising from or affecting value chain workers – within core business models.



S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

KIRCHHOFF Automotive has established a comprehensive system to address actual and potential adverse impacts on workers throughout its value chain. Central to this system is a formal reporting mechanism that allows suppliers and other external stakeholders to submit concerns in a confidential and secure manner. This mechanism encompasses a wide range of issues, including suspected human rights violations, non-compliance with environmental and occupational safety standards, breaches of business ethics, and any violations of the KIRCHHOFF Automotive CoC, Code of Conduct for Suppliers, internal policies, or applicable legal requirements.

External parties may report such concerns either directly to the company's Compliance Officer or, alternatively, to an independent external legal counsel acting as the Business Ethics Ombudsman. This dual-channel framework enhances both accessibility and neutrality, enabling whistleblowers to select the reporting pathway they consider most appropriate and secure.

Acknowledging that it does not exercise direct operational control over the workplaces of workers within its value chain, KIRCHHOFF Automotive establishes clear expectations for its suppliers to implement their own whistleblowing mechanisms in accordance with applicable local laws. These mechanisms are required to enable both internal and external stakeholders to report risks and incidents in a confidential manner, ensuring the protection of the whistleblower's identity and safeguarding them against retaliation, harassment, or any form of adverse treatment. Furthermore, suppliers are encouraged to incorporate comparable requirements into their contractual relationships with sub-suppliers, thereby fostering a cascading effect that supports the consistent application of grievance mechanisms across the entire supply chain.

All reports submitted through the company's designated channels are recorded within a centralized case management system. Each case is systematically classified, monitored, and followed through to ensure that appropriate and timely corrective actions are implemented. KIRCHHOFF Automotive periodically evaluates the effectiveness of this mechanism using key indicators, including the volume and nature of submissions, the duration of case resolution, and the outcomes of appeal proceedings.

Individuals who are not satisfied with the resolution of their case are granted the right to appeal, thereby reinforcing accountability within the grievance process and contributing to its ongoing enhancement. The company's Whistleblowing Policy explicitly underscores a strict commitment to non-retaliation. Regardless of whether a report is submitted internally or externally, the confidentiality of the whistleblower's identity is rigorously maintained. While anonymous reporting is permitted, individuals are encouraged to voluntarily disclose their identity to facilitate a more thorough and effective investigation.

Where a violation of human rights obligations is identified within the company's own operations, or where there are substantiated indications that such a violation may arise, KIRCHHOFF

Automotive undertakes to implement prompt and appropriate corrective measures. These actions are intended to prevent, limit, or bring an end to any adverse impacts.

In accordance with the nature and complexity of the matter, a suitably qualified internal expert is appointed to lead and supervise the remediation process. The outcomes of these measures are formally reported to the Compliance and Risk Committee, which maintains oversight and ensures accountability in the execution of remedial actions.

In cases where human rights violations or substantial risks are detected among direct suppliers, the same guiding principles are upheld. Remedial measures are to be initiated without delay and carried out in close cooperation with the supplier concerned. KIRCHHOFF Automotive emphasizes a partnership-based approach to designing and implementing corrective action plans, while the Procurement Risk Committee is entrusted with overseeing and monitoring the remediation process.

The committee maintains a direct reporting line to the responsible member of the Executive Board, ensuring that all matters are handled at the appropriate level of governance and oversight.

To strengthen and support these processes, KIRCHHOFF Automotive undertakes targeted interventions when heightened risks are identified. This includes conducting on-site supplier audits through its proprietary KIRCHHOFF Automotive Sustainability Audit Report (KASAR) program. The KASAR audit framework places particular emphasis on labor conditions and human rights. A key feature of the methodology is the use of confidential, face-to-face interviews with workers, especially those from potentially vulnerable groups, such as women or migrant employees. These interviews provide crucial qualitative insights into actual working conditions, allowing the company to understand the lived experiences of workers who might otherwise remain unheard.

S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

KIRCHHOFF Automotive acknowledges that one of the most significant material impacts concerning value chain workers is the risk of unsafe or unfair working conditions within its supply chain. The company's primary goal is to prevent such negative impacts wherever possible and to reduce their likelihood. Promoting safe, fair, and responsible labor practices throughout the supply chain remains a central sustainability priority.

To mitigate this potential impact, KIRCHHOFF Automotive has established a comprehensive, multi-layered due diligence and internal control framework. This framework incorporates preventive, detective, and corrective measures and is aligned with the OECD Due Diligence Guidance for Responsible Business Conduct.

Key actions include:

- Implementation of the KIRCHHOFF Automotive Code of Conduct for Suppliers, establishing clear expectations regarding labor rights, occupational safety, and human rights.
- Integration of sustainability criteria into risk assessments and due diligence processes, in line with the KA Sustainable Procurement and Supply Chain Policy.
- Utilization of supplier self-assessment questionnaires and on-site KASAR audits to monitor supplier practices, particularly in high-risk situations.
- Ongoing online monitoring of ethical, social, and environmental risks throughout the supply chain.
- Application of the Conflict Minerals Reporting Template (CMRT) to ensure responsible sourcing.
- Delivery of training programs for procurement staff and suppliers on sustainability, human rights, and ethical supply chain management.
- Appointment of a Human Rights Officer to oversee the implementation of relevant policies.



- Use of the KA Whistleblowing System to enable confidential reporting of irregularities by both internal and external stakeholders.

KIRCHHOFF Automotive expects its suppliers to actively implement their own due diligence processes and provide transparent reporting on identified risks and corresponding mitigation measures. The company underscores a shared responsibility approach, expecting suppliers to actively manage risk prevention and remediation within their operations and throughout their sub-supplier networks.

Where appropriate, KIRCHHOFF Automotive may seek collaboration among suppliers to ensure complete transparency and to enhance traceability throughout complex value chains.

The company assesses the effectiveness of its initiatives using a blend of quantitative and qualitative approaches, including:

- Regular review of audit findings and results from supplier self-assessment questionnaires.
- Monitoring the proportion of suppliers who have signed and comply with the CoC.

- Tracking KPIs related to supplier sustainability performance.
- Utilizing feedback channels, such as whistleblowing reports and direct engagement with suppliers.
- Conducting monthly supplier risk reviews within the company's Risk Management System, including escalation procedures for serious cases of non-compliance.

Suppliers identified as violating sustainability standards may be required to implement corrective action plans. In instances of continued non-compliance, business relationships may be suspended or terminated, including the initiation of a supplier phase-out process.

KIRCHHOFF Automotive allocates dedicated resources to effectively manage risks affecting value chain workers. Specialized teams within procurement, compliance, and sustainability functions are central to implementing preventive and control measures. These teams utilize advanced tools and platforms for risk screening, audit management, and performance monitoring across the supply chain. Oversight is maintained through an internal governance structure, ensuring consistency of measures while supporting continuous improvement and the effective execution of the company's sustainability policies.

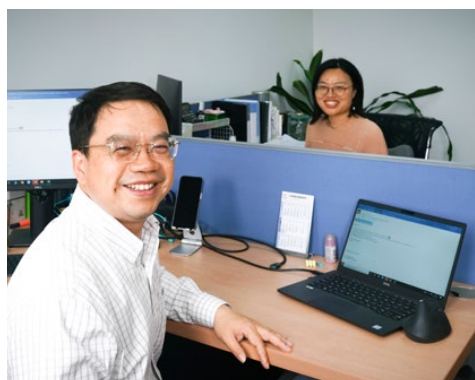
S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Our objective is to ensure that all workers throughout the value chain operate under safe, fair, and responsible working conditions, with full respect for their human rights.

To support this objective, we prioritize suppliers that demonstrate strong results in sustainability assessments. We also work closely with our suppliers to implement preventive and corrective actions whenever necessary. Suppliers that do not meet our established standards are required to undertake timely risk mitigation measures.

KA is committed to achieving full compliance with our Code of Conduct for Suppliers and our General Terms and Conditions across the entire supplier network. While we have achieved measurable improvements over recent years, we recognize that additional efforts are required to attain complete compliance. Our procurement function continues to address these gaps through active supplier engagement, targeted support, and enforcement where appropriate.

KIRCHHOFF Automotive remains firmly committed to strengthening sustainable procurement practices and developing a responsible and resilient supply chain that safeguards the rights and well-being of all workers involved.



Affected communities

S3-1 Policies related to affected communities

At KIRCHHOFF Automotive, we consider respectful, transparent, and mutually beneficial relationships with local communities to be a fundamental element of responsible business practices and long-term sustainability. Our interaction with communities affected by our operations is guided by our corporate values and ethical principles, as set out in the Vision and Values document, which defines our role in society and outlines the expectations of our stakeholders.

We have not identified any significant negative impacts of our operations on local communities. On the contrary, our presence has generated consistently positive effects, reinforced by strong regional integration and a corporate culture that promotes responsible and constructive engagement.

While we do not have a separate policy specifically dedicated to this topic, the concerns and interests of local communities are reflected in several important internal documents. Our Human Rights Policy, which is aligned with the UN Guiding Principles on Business and Human Rights, describes our commitment to identifying, preventing, and addressing potential human rights impacts, including those related to local communities, minorities, and indigenous peoples. Responsibility for supervising the implementation of this policy is assigned to our Global Executive Vice President Human Resources.

Community-related risks within our supply chain are also addressed through our Code of Conduct for Suppliers, which establishes expectations regarding labor standards, ethical conduct, and respect for human rights. Compliance with these requirements is overseen by our GRC team. Furthermore, our

Sustainable Procurement and Supply Chain Policy, developed in line with OECD guidance, integrates social and environmental considerations into our procurement processes and supplier selection. Responsibility for this policy lies with the Global Executive Vice President Procurement.

As outlined in section ESRS S2-1 of this report, these policies collectively define our governance framework for managing potential impacts on individuals and communities. All relevant documents are publicly available on our website and are subject to regular review to ensure continued compliance with applicable legal and ethical requirements. To support effective implementation, each policy is translated into the local languages of the countries in which we operate. Although we currently do not consider it necessary to introduce a separate policy dedicated specifically to communities, we remain receptive to stakeholder feedback and are prepared to adjust our approach if new risks or impacts emerge. Further information on how stakeholder perspectives are incorporated into the development of our policies can be found in section ESRS 2 SBM-2.

S3-2 Processes for engaging with affected communities about impacts

KIRCHHOFF Automotive's approach to community engagement is grounded in long-standing traditions and a strong commitment to acting as a responsible and considerate partner within the communities where we operate. Instead of depending solely on strictly formalized policies, our activities develop in a more organic manner, influenced by local conditions, employee involvement, and the company's established values. This approach allows us to maintain flexibility, authenticity, and



sensitivity to the distinct needs and characteristics of each community.

Our efforts are centered on generating a positive impact in key areas, including environmental protection, employment opportunities, community engagement, and contributions to the public good. We place great importance on maintaining strong, long-term relationships with local communities and employ a range of communication channels to ensure that their perspectives are considered and their needs are met. Additional information can be found in section ESRS 2 SBM-2.

We recognize that businesses carry a responsibility to promote the well-being of both society and the environment. Through a range of initiatives, we strive to create meaningful impact while cultivating a culture of social responsibility throughout our workforce.

S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns

In line with our commitment to transparency and accountability, we provide accessible channels for communities affected by our operations to raise any concerns. Although our DMA has not identified any actual or potential adverse impacts on affected communities, we acknowledge the importance of having mechanisms in place to address issues should they arise. To this end, we have established a formal Whistleblowing Policy, which sets out the procedures for reporting concerns and specifies the individuals responsible for managing such reports. The whistleblowing channel is available to all external stakeholders, including members of the public, and is designed to ensure that concerns are handled with seriousness, confidentiality, and prompt attention.

This mechanism forms an integral part of our wider approach to responsible business conduct and complements our internal compliance and risk management systems. Full details of our whistleblowing policies are provided in sections ESRS S1-3 and ESRS S2-3 of this report. These provisions equally apply to affected communities.

S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

This section highlights selected activities in the areas of education, social support, volunteering, environmental protection, and local community engagement. All of them reflects our commitment to responsible corporate citizenship beyond KA's role as an employer.

The disclosed examples are not exhaustive; throughout the year, KIRCHHOFF Automotive continues to implement additional initiatives that further enhance its social impact and reinforce its commitment to sustainable community development.



Supporting skills development for the next generations

We implemented a range of educational initiatives in cooperation with local schools and universities. These activities included plant visits, technical workshops, and practical training sessions, providing participants with insight into real-life manufacturing processes, production organization, and quality control systems. Our projects enable participants to learn how to use modern industrial tools and technologies, gain basic welding skills and connect theoretical knowledge with real production applications. In selected programmes, young people also took part in hands-on training that supported the development of technical skills, analytical competencies and allowed them to obtain entry-level professional qualifications.

Through these initiatives, we strengthen practical competencies, enhance employability, and promote interest in technical careers. At the same time, we build long-term partnerships with educational institutions and actively contribute to the development of future industry talent.



Protecting the environment

KA demonstrates its environmental commitment through a range of global hands-on sustainability initiatives focused on reforestation, waste reduction, and ecosystem restoration. Tree-planting activities were carried out in North America and Mexico, including a large-scale initiative in Tecumseh where 1,785 trees were planted in collaboration with environmental partners, as well as additional reforestation efforts in Puebla. Across multiple sites, employees also participated in clean-up campaigns involving waste collection, landscaping, and recycling activities to improve local environmental conditions. Similar initiatives in Canada and Europe further contributed to removing non-biodegradable waste and enhancing ecological awareness among employees. These actions reflect a strong, employee-driven culture of environmental responsibility and support the company's long-term sustainability objectives.



KIRCHHOFF Culture and Family Day

KIRCHHOFF Automotive actively fosters community engagement and employee well-being through structured cultural, social, and family-oriented initiatives implemented across its global and local operations. Since 2017, the KIRCHHOFF Culture Life program has created opportunities for employees, their families, and local communities to participate in diverse cultural activities, including concerts, artistic workshops, and culinary experiences. Conducted across multiple countries and tailored to local contexts, these initiatives strengthen interpersonal connections, promote inclusion, and support the development of a vibrant corporate culture beyond the workplace. In 2025, Gniezno plant hosted the next edition of KIRCHHOFF Culture Life, led by Thomas Kirchhoff, including a symbolic artistic initiative, followed by an official ceremony attended by Wolfgang Kirchhoff.

KIRCHHOFF Family Day events, regularly organized provide an open and inclusive platform for employees and their families to engage with the organization. Through a combination of plant

visits, cultural elements, sports competitions, and recreational activities for all age groups, these events enhance transparency, reinforce organizational values, and promote work-life balance. The integration-focused atmosphere, supported by shared experiences such as international cuisine, creative workshops, and team-based activities, contributes to a strong sense of belonging and community cohesion.

KA employee community engagement and support

KIRCHHOFF Automotive continues to demonstrate a strong commitment to combining employee engagement with meaningful social impact through a range of global initiatives. These efforts reflect a consistent approach to corporate social responsibility, focused on health promotion, community support, and active employee participation in charitable activities.

One of the key highlights of 2025 was participation in Poland Business Run, a nationwide sports and charity initiative supporting individuals with mobility impairments and those recovering from mastectomy. KIRCHHOFF Automotive achieved a record level of engagement, entering 20 teams and invol-

ving 100 employees. This initiative strengthened team cohesion while reinforcing the company's commitment to community support and a culture of responsibility.

KA also supported Breast Cancer Awareness Month across multiple locations through initiatives focused on education, prevention, and employee well-being. Activities included awareness sessions, health campaigns, and access to screenings encouraging early detection. Moreover, employees took part in charity walks that raised funds for cancer patients and their families, highlighting the importance of collective action in addressing health challenges.

Across global operations, KIRCHHOFF Automotive employees actively participated in numerous volunteering and donation initiatives. In North America, activities included preparing meal packages for families in need, supporting local hospitals, and organizing donation drives for essential items such as food and clothing.

A key pillar of volunteering is the KIRCHHOFF Cares program, which promotes employee involvement in community initiatives



across U.S. locations. Early activities included a school supply donation project in Manchester, support for an animal welfare organization in Troy, and comprehensive assistance for children in Waverly, including school supplies, clothing, hygiene products, and complimentary haircuts. These initiatives demonstrate strong engagement and tangible impact on local communities, with plans for further expansion.

In Europe, employees organized seasonal gift initiatives to support children and families in difficult circumstances, strengthening community relationships and promoting solidarity. Additional collaborations with local organizations enabled the collection and distribution of essential goods, further enhancing the company's social impact.

In Poland, employees also supported pediatric oncology and hematology initiatives, focusing on children's health and safety. The company continued its involvement in the "Wielka Orkiestra Świątecznej Pomocy" Charity, contributing funds to improve healthcare for children. This ongoing engagement highlights KIRCHHOFF Automotive's long-term commitment to supporting critical health causes and making a meaningful difference in communities.

S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

At this time, we have not established specific targets related to affected communities. This reflects the nature of our operations and the findings of our materiality assessment, which did not identify any significant negative impacts requiring dedicated mitigation or improvement measures.

We view this area as an opportunity to foster positive relationships and generate mutual benefits for both the communities and our business. Our engagement enables us to build trust, support sustainable development, and strengthen our reputation as a responsible employer.

Although formal targets are not in place, we consistently monitor our activities and carry out initiatives that enhance the well-being of the communities we interact with. We remain committed to further developing these opportunities and identifying new ways to create value for both the communities and our company.



Consumers & end-users

S4-1 Policies related to consumers and end-users

At KIRCHHOFF Automotive, ensuring the highest level of product quality is a fundamental priority. As a supplier of components with a direct influence on vehicle safety, we are fully committed to guaranteeing that every product we manufacture complies with the most stringent standards. While we do not engage directly with consumers or end-users, we are fully aware of the significant impact our products have on their safety and protection.

Accordingly, we have identified one actual positive impact and one potential negative impact concerning consumers and end-users. On the positive side, our products contribute to improved vehicle safety, thereby enhancing the protection of end-users as well as pedestrians and other road users.

The potential negative impact relates to the risk of manufacturing a defective safety-critical component, which could adversely affect end-user safety. However, no material risks or opportunities have been identified in this area.

To address these impacts, we have established a comprehensive Quality Policy that defines our approach to product quality and consumer safety. This policy is aligned with internationally recognized standards, including ISO 9001:2015 and IATF 16949:2016, and applies to all products and processes throughout our operations. It sets out the principles and responsibilities guiding our quality management practices and underscores our commitment to delivering products of the highest quality to end-users.

The policy defines the company's strategic approach to achieving the highest standards of product quality, with a strong emphasis on delivering optimal outcomes for end-users. It highlights a structured commitment to excellence through clearly defined quality objectives, adherence to internationally recognized standards, a zero-defect mindset, and ongoing continuous improvement efforts.

The Quality Policy applies to all employees, suppliers, contractors, and stakeholders involved in or contributing to the company's quality objectives. It ensures that all parties across the value chain clearly understand and actively support our commitment to product quality and consumer safety.

The policy is supervised by the Quality Director for Europe and Asia and the Quality Director for North America, who are accountable for its effective implementation within their respective regions. It is accessible on the company's official website, and all employees are expected to be familiar with its content to ensure that quality principles are fully integrated throughout the organization.

Compliance with the policy is ensured through internal audits, management reviews, and external assessments that validate our certifications and provide independent evaluation. These mechanisms support the maintenance of high standards while identifying opportunities for improvement. The policy is reviewed and updated on a regular basis to reflect evolving standards, customer expectations, and internal priorities.

Stakeholder engagement is supported by our GRC department and conducted in line with our Whistleblowing Policy. Consumers and end-users are able to raise concerns or provide feedback through these channels. All reported matters are thoroughly assessed, and appropriate actions are taken as needed to ensure accountability and foster continuous improvement.





S4-2 Processes for engaging with consumers and end-users about impacts

As a manufacturer operating in the automotive supply chain, KIRCHHOFF Automotive does not have direct contact with consumers or end-users of the final vehicles. Our main interactions occur with automotive Original Equipment Manufacturers (OEMs) and Tier 1 suppliers, and therefore, we do not maintain formal channels for direct engagement with end-users.

Nevertheless, we remain receptive to engagement with any third party, including consumers and end-users, who wish to raise concerns or provide feedback. Our Whistleblowing Policy offers a clear and accessible channel for such communication, detailing procedures for confidentially submitting concerns and ensuring that all reports are treated seriously and addressed appropriately.

Although we do not currently have formal engagement mechanisms specifically for end-users, we acknowledge the importance of transparency and accountability across the value chain and remain committed to addressing any concerns that may arise.

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

At KIRCHHOFF Automotive, we are dedicated to upholding the highest quality standards to ensure that vehicles equipped with our components provide end-users with optimal safety performance. To support this commitment, we have established comprehensive quality standards and manuals at both global and local levels, forming an integral part of our global Quality Management System. These manuals incorporate control mechanisms that enable timely adjustments and continuous improvement when necessary. In the event of a potential de-

livery of a defective component, we are fully committed to co-operating with our OEM customers, following the procedures outlined in ESRS S4-4.

As a supplier within the automotive value chain, end-users are more likely to raise concerns through the OEMs with whom they have direct contact. While we do not actively promote the use of our internal reporting structures to consumers, we remain receptive to any concerns submitted through the available channels, as outlined in section ESRS S1-3, and are committed to addressing them appropriately.

S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

As a Tier 1 supplier, KA has a key responsibility in safeguarding vehicle user safety. We recognize both actual and potential impacts and address them through a strategy centered on prevention, robust quality assurance, and continuous improvement.

Quality Management System (QMS)

To mitigate these impacts, we have established a comprehensive Quality Management System certified under IATF 16949:2016 and ISO 9001. Each production process is subject to Quality Mandatory Rules, requiring a documented procedure for every production line. These procedures include maintenance planning, inspection systems for detecting defects, and destructive testing to ensure product durability. In the event of nonconforming materials or equipment malfunctions, defined rework procedures are implemented in accordance with internal guidelines.

Preventive and corrective measures

Defective components are either scrapped or reworked in accordance with established internal procedures. A range of additional control measures is in place to prevent potentially nonconforming parts from reaching customers, including quality checkpoints, traceability systems, and final inspections. In the rare case that a faulty component is delivered, the following actions are taken:

- External actions, which involve the containment and blocking of affected parts at customer sites to prevent any risk to end users.
- Internal actions, which focus on root cause identification, corrective action, and the implementation of measures to prevent recurrence.



Supplier quality assurance

Quality assurance measures are also applied to our supply chain, with all suppliers required to be certified under IATF 16949 or ISO 9001. A formal supplier audit procedure outlines the conditions under which audits of raw materials and subcontracted products are performed. The findings of these audits directly guide decisions on continued supplier engagement, ensuring that our quality standards are maintained throughout the value chain.

Monitoring and continuous improvement

To evaluate the effectiveness of our quality-related actions, we utilize two key performance indicators: customer claims and the cost of quality actions. Customer claims serve as direct feedback from OEM partners and facilitate the identification of recurring issues and areas requiring corrective action. The cost of quality actions reflects internal costs associated with rework, scrap, inspections, and other corrective activities, en-

abling an assessment of the financial impact of quality deviations. These indicators are included in a monthly Operations Quality Report, featuring contextual analysis and reviewed by the Quality department. In accordance with our Lessons Learnt guideline, insights derived from these reports support ongoing improvement. Through the implementation of high standards, disciplined procedures, and proactive monitoring, we reduce the likelihood of defective production and ensure that any potentially faulty products are identified and resolved prior to reaching the customer.

S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Our Quality Management System is designed to encompass both global and site-level performance targets. These targets are tracked monthly and reported through a uniform reporting template across all locations. Performance is evaluated using a set of metrics aligned with specific targets. This approach facilitates continuous improvement, limits the risk of nonconforming products, and ensures the highest possible level of product quality.

Quality performance reports generally compare current results against historical benchmarks, including year-over-year and year-end figures. While division-level targets are set at a central level, local production units establish their own targets in accordance with corporate guidelines. These targets are adapted to the specific nature of each plant's operations.

We deliver our products to OEMs and Tier 1 suppliers, who are engaged in certain areas of quality target setting. Their voluntary input is especially pertinent to key performance indicators such as Parts Per Million (PPM) of defective parts.

Quality performance targets are tailored to the specific nature of each metric:

- Financial targets rely on cost data, complaint-related indicators are monitored through the SAP system.
- Efficiency-related measures are assessed by assigned production personnel.

Our globally applied quality targets cover the following key indicators:

- **PPM – absolute values**

This metric is measured per customer, with targets typically set in collaboration with customers and performance closely monitored.

- **Quality costs as a percentage of net sales**

This calculation captures the total cost of quality-related activities as a percentage of net sales. It is broken down by:

- quality-related vs. non-quality-related costs (i.e., corrective actions), and
- root cause/reason for each cost. These figures are tracked by plant, and each site has specific targets aligned with this metric.

- **External failure costs**

These reflect actual costs resulting from external failures (e.g., returns and recalls) and are reported at plant level. Although no specific targets are set, the indicator is monitored to assess developments and support improvement initiatives.

- **Customer complaints**

Complaints are recorded on a monthly and annual basis, reported per plant and per million parts sold. Both global and local targets are applied to this indicator to support responsiveness and ongoing customer satisfaction.

- **Intercompany complaints**

These are collected and tracked using internal systems and are subject to dedicated targets, contributing to consistent quality performance across internal supply chains.

- **Scrap as a percentage of Standard Cost of Goods Sold (SCOGS)**

The level of scrapped production output is monitored and targeted as a percentage of SCOGS. Data is benchmarked across plants and categories of scrap, with specific targets assigned to each scrap type.

- **External certification**

We seek to ensure that all production plants achieve and sustain the following external certifications:

- IATF 16949
- ISO 14001
- ISO 50001
- ISO 45001

Certification status is periodically reviewed as part of our overarching quality assurance and sustainability activities.

Considering the scale and complexity of our manufacturing operations, each plant operates with customized targets across the full production process, from procurement to storage. These targets are established in line with internal procedures and documented requirements to reflect specific process risks and needs.





GOVERNANCE



MAKING.MOBILITY.SAFE.

Business conduct

G1-1 Business conduct policies and corporate culture

Compliance management and oversight

Corporate culture at KIRCHHOFF Automotive is rooted in transparency, openness, and mutual respect. We remain firmly committed to acting with integrity and are accountable for operations we carry out.

The KIRCHHOFF Automotive Compliance Management System integrated with our Risk Management System directly supports the development and establishment of our corporate culture. The outcomes of the Compliance Risk Assessment contribute to the strong corporate governance, the clear definition of accountabilities, the development of relevant policies, systems, and/or processes. They also shape compliance awareness training program.

The Compliance Officer and members of the Executive Board participate in the KIRCHHOFF Automotive Risk and Compliance Committee. The Committee conducts systematic reviews of business processes for compliance with corporate principles to ensure appropriate compliance risk management and to assess corporate culture.

Vision and Values

KIRCHHOFF Automotive's Vision and Values serve as the foundation and guidance for our actions. A shared vision and values generate a feeling of unity and give us direction in our aspirations to be among the best in all that we do.

Our Vision and Values, together with the Code of Conduct, constitute the overarching principles within our corporate governance framework.



Our vision:

- KIRCHHOFF Automotive is a global leader in the development and supply of best-in-class structures for vehicle bodies and chassis.
- The company generates sustainable and profitable growth to remain financially independent and family-owned.
- KIRCHHOFF Automotive is guided by the performance principle and stands for the highest level of customer service.
- The company trains its employees and actively promotes their health and satisfaction.

Our values commit us to act sustainably, in the interest of the company, the environment, and society:

- honesty and reliability,
- trust and respect,
- social, environmental, and cultural responsibility.

The principles derived from the Vision and Values apply to all employees worldwide and shape our relationships with busi-

ness partners and the local communities in which we operate. To foster broad understanding and consistent implementation across the organization, our Vision and Values are made available to all employees in eight languages and are integrated as a mandatory element of the onboarding process. The document is easily accessible through the company intranet, KIRCHHOFF Automotive official website, and the HR departments. External publication of our Vision and Values, ensures that they are available for business partners as well.

Our clearly defined Vision and Values, supported by family ownership and active involvement, strengthen Employee sense of pride, satisfaction, and distinctive motivation. This creates a significant opportunity and positively impacts the entire work- force.

Members of the Executive Board share joint accountability for the implementation of the KIRCHHOFF Automotive Vision and Values.

Code of Conduct

The KIRCHHOFF Automotive Code of Conduct (CoC) is anchored in our Vision and Values. It also reflects automotive industry expectations in the area of sustainability and corporate social responsibility. The CoC incorporates elements of the Automotive Industry Guiding Principles to Enhance Sustainability Performance in the Supply Chain, established by Drive Sustainability and AIAG.

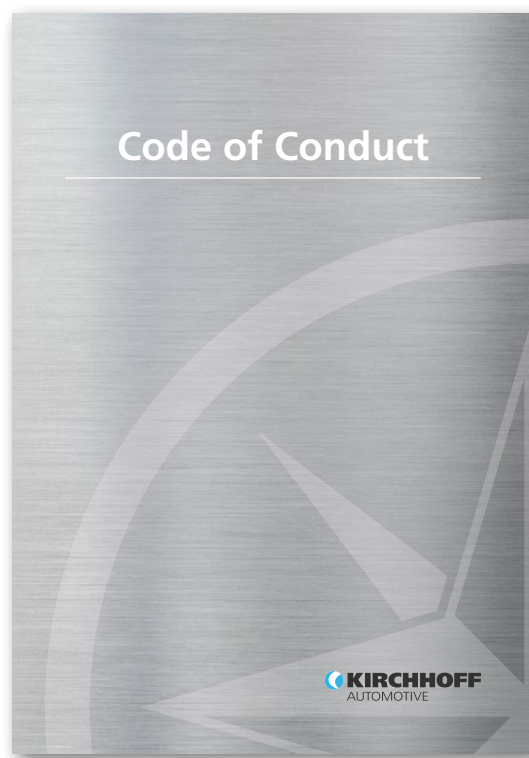
During the reporting period, the CoC was updated. The revised version of the Code of Conduct adopts a more practical and user-friendly format, enhancing ease of understanding.

Our Code establishes a framework for responsible business conduct across governance, social responsibility and environmental stewardship. The adopted principles cover, among others, areas such as ethical conduct, fair working conditions, operational safety and health protection, human rights, environmental responsibility, responsible sourcing of raw materials, resource efficiency, and transparent communication. They are organized into the following main sections:

- Business Integrity,
- Human Rights and Working Conditions,
- Environmental Responsibility,
- Seeking Advice and Raising Concerns.

Sustainability matters related to business conduct addressed by the KIRCHHOFF Automotive Code of Conduct include corporate culture, protection of whistleblowers, and prevention of corruption and bribery.

The commitments and principles outlined in our CoC, approved by the Executive Board, set a standard to which we hold ourselves accountable. Our Code applies to all employees across our global operations. It serves as a guidance for daily behavior in the workplace, ensuring alignment with both the company's internal standards and customers expectations.



Through these commitments and principles, we seek to foster long-term value creation while making a positive contribution to society and minimizing our environmental footprint.

The principles of our Code of Conduct, along with initiatives supporting its implementation and promotion, are intended to mitigate the identified risk that employee conduct, particularly leaders who serve as role models, may not fully align with the CoC or corporate values. Although such misalignment is considered unlikely, it could have a significant negative impact on the workforce by undermining employee pride, satisfaction, morale and overall commitment to company and their profession.

To raise employees' awareness, the CoC is available in eight languages and accessible through the intranet, official website,

and local HR departments. The document is complemented by visual materials distributed across company sites.

In 2025, the Executive Board, supported by the Compliance Officer and the Human Rights Officer, exercised oversight of the adherence to the CoC principles.

Code of Conduct for Suppliers

KIRCHHOFF Automotive is committed to maintaining relationships with external partners founded on shared values and standards of behavior. To support this approach, we have implemented the Code of Conduct for Suppliers which defines expectations and ethical standards applicable to suppliers. The procurement function applies appropriate due diligence measures and promotes compliance with the Code of Conduct for Suppliers and related requirements across the supply chain.

More information on the Code of Conduct for Suppliers can be found in ESRS S2-1.

Anti-corruption measures

Although anti-corruption was not identified as a material topic in the DMA, we aim to go beyond this classification and highlight our actions in this area. At KIRCHHOFF Automotive we are committed to zero-tolerance approach for corruption. Corporate principles in this area are expressed in the established documents:

- Anti-corruption and Anti-fraud Policy,
- Hospitality and Gifts Policy,
- Conflict of Interest Policy,
- Anti-Money Laundering and Counter-Terrorist Financing Policy.

During the reporting period, 100% of our operational sites conducted assessments of their corruption risks.

Whistleblowing

To foster ethical business practices at KIRCHHOFF Automotive and enable the early detection of potential misconduct, a structured and confidential whistleblowing process has been established. It ensures compliance with applicable laws, the standards outlined in our Code of Conduct and related policies.

The whistleblowing mechanism is open to employees and external stakeholders, enabling them to report concerns related to violations of laws, company policies, or ethical standards, such as breaches of human rights, safety and labor standards, environmental harm, corruption, fraud, or other illegal or unethical behavior. Anyone reporting a violation may remain anonymous to the extent permitted by law.

During the reporting period, the whistleblowing process was governed by the KIRCHHOFF Automotive Whistleblowing Policy and Complaints Handling Procedure.

To ensure accessibility and trust in the whistleblowing process, KIRCHHOFF Automotive provides several confidential reporting channels that are available in all local languages of our operations. Reporters can contact local Compliance Delegates (appointed by the respective country management boards), the KIRCHHOFF Automotive Compliance Officer, and the Business Ethics Ombudsman, an external lawyer. All options are available to employees, while the Compliance Officer and Ombudsman are also accessible to external stakeholders.

Comprehensive communication on the available reporting channels and the whistleblowing procedure is conducted through the company's intranet, official website, and local HR departments. Information on the whistleblowing process is also included in selected modules of KA Compliance Training Program.

KA Whistleblowing process



* Investigators are impartial and obliged to confidentiality.

Each received notification is subject to a preliminary assessment to determine its relevance under the KIRCHHOFF Automotive Whistleblowing Policy. Where applicable, an investigation is initiated and subsequently conducted in a timely manner by qualified personnel, who are independent, impartial, and bound by strict confidentiality obligations. All steps of the KA whistleblowing process are illustrated in the graphic above.

KIRCHHOFF Automotive Compliance Officer regularly reports to the Executive Board regarding whistleblowing cases.

The whistleblowing process is regularly reviewed to ensure its ongoing effectiveness and compliance with legal requirements, including the EU Whistleblower Protection Directive where applicable.

Although KIRCHHOFF Automotive SE itself is not directly subject to the national legislation transposing Directive (EU) 2019/1937, many entities within the KIRCHHOFF Automotive group are. Accordingly, the whistleblowing process in place is designed to reflect the objectives of the Directive, with particular focus on the protection of whistleblowers.

KIRCHHOFF Automotive maintains a zero-tolerance policy for any form of retaliation against individuals who make a report in good faith. The identity of such individuals is protected in accordance with applicable laws.

Details concerning processes to remediate negative impacts and channels for own workforce and value chain workers to raise concerns are available in sections ESRS S1-3 and ESRS S2-3.

Compliance training program

KIRCHHOFF Automotive has introduced a structured and comprehensive Compliance Training Program to foster a culture of integrity and ensure adherence to legal and ethical standards. The program is designed to raise employees' awareness and provide them practical guidance on the application of the company's Code of Conduct, anti-corruption principles, data protection obligations, human rights standards, and other essential compliance topics.

The training is compulsory for all employees, with additional tailored, role-specific content for functions identified as high-risk. The Compliance Training Program comprises, inter alia, the following modules – all available in the local languages of our operations:

- Code of Conduct enriched with the information on the whistleblowing process – defines the expected business conduct, core principles, their practical usage, and clear guidance on seeking ethical advice and raising concerns. This module is conducted on a biennial basis. During the reporting period, more than 91% of KIRCHHOFF Automotive employees completed the training. This result is based on 89% of hourly-paid staff who participated in on-site training and 97% of salaried staff who completed online training.
- Anti-corruption – provides practical guidance on recognizing corruption-related risks, following corporate policies, and appropriately using the whistleblowing mechanism in anti-corruption context. Although the module is mandatory on a biennial basis for all employees, in 2025, the most important principles on the anti-corruption topic was covered additionally by the Code of Conduct training.

- Information security – addresses the protection of company information and focuses on the employee responsibilities and strategies for preventing scams and phishing attempts. This module is conducted annually. During the reporting period, information security training was completed by more than 90% of KIRCHHOFF Automotive employees. This includes 87% of hourly-paid staff participating in on-site training and 98% of salaried staff completing online session.

Training participation rates are reviewed by the Governance, Risk and Compliance team and reported to the Executive Board. The Compliance Training Program strengthens risk prevention efforts and supports continuous alignment with KIRCHHOFF Automotive's ethical standards and applicable regulatory obligations.

TISAX certification

As part of its approach to digital responsibility and information security governance, KIRCHHOFF Automotive applies the TISAX (Trusted Information Security Assessment Exchange) standard as a central control framework for managing information security risks across the automotive value chain. This certification provides independent assurance regarding the effectiveness of organizational, technical, and process-related safeguards to ensure the confidentiality, integrity, and availability of sensitive information, including business partner data and prototype data.

As of 2025, 93% of KIRCHHOFF Automotive's production plants were TISAX certified, indicating a broad and consistent application of information security standards and supporting compliance with relevant automotive industry requirements.

The systematic rollout of TISAX across operating sites reflects a risk-based governance approach and supports compliance with customer, industry, and regulatory requirements. This strategy reinforces transparency, trust, and continuous improvement in line with established automotive industry standards.

TRUSTED INFORMATION SECURITY ASSESSMENT EXCHANGE



GRI Content Index

KIRCHHOFF Automotive has reported the information cited in this GRI Content Index for the period between January 1, 2025 to December 31, 2025, with reference to the GRI Standards.

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Imprint

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Design:

Kommunikationsdesign Lena Vansteenkiste

Picture credits:

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